

Town of Arlington
Massachusetts

Report of the
Finance Committee



ANNUAL TOWN MEETING

Wednesday, April 24, 2024

THE FINANCE COMMITTEE

CHRISTINE DESHLER, *Chair*

DARREL HARMER, *Vice Chair*

ANNIE LACOURT, *Vice Chair*

ALAN JONES, *Vice Chair*

Precinct		TERM			
1	JORDAN REMY	2025	12	DARREL HARMER	2024
2	VACANT	2025	13	ANNIE LACOURT	2025
3	JENNIFER SUSSE	2024	14	ALAN JONES	2025
4	SOPHIE MIGLIAZZO	2024	15	CHRISTOPHER HEIGHAM	2024
5	VACANT	2026	16	PEGGY BLISS	2026
6	CAROLYN WHITE	2025	17	ALLAN TOSTI	2024
7	REBECCA YOUNKIN	2025	18	GRANT GIBIAN	2024
8	JOSHUA LOBEL	2025	19	CHRISTINE DESHLER	2024
9	MICHAEL RUDERMAN	2024	20	DEAN CARMAN	2026
10	CHARLES FOSKETT	2026	21	DAVID MCKENNA	2024
11	JOHN GRIFFIN	2024		TARA BRADLEY, <i>Executive Secretary</i>	

The Finance Committee was established by vote of the Town over a century ago on March 7, 1895. Article 33 provided for the selection of a "committee of twenty-one", which would consider all articles in the warrant involving an appropriation of money and "make report thereof in print, with their estimates and recommendations for final action of the town...."

Arlington's Finance Committee, however, was not the first in the state. According to the Massachusetts Finance Committee Handbook, "The Finance Committee's beginning was the action of a group of citizens of Quincy in 1870, who created themselves a committee to restore financial order." In 1910, the legislature required finance committees for every town "whose valuation for the purposes of apportioning the state tax exceeds one million dollars." Chapter 39, Section 16, also provided that any other town may "by by-law provide for the election or the appointment and duties of appropriation, advisory or finance committees, who shall consider any or all municipal questions for the purpose of making reports or recommendations to the town...."

In Arlington, the duties and responsibilities of the Finance Committee are stated in the Town Manager Act, Sections 31-35, and in the Bylaws, Title I, Article 7. Finance Committee members must be registered voters of the town. They are appointed by a three-member committee composed of the Moderator, the chair of the Finance Committee and the chair of the Board of Trust Fund Commissioners.

Under Section 4 of Article 7 of Title I of the Bylaws, the Finance Committee "shall consider all articles contained in any warrant except articles on zoning...and those articles which do not require or request an appropriation of money...said committee shall make recommendations, and shall report in print, if possible at or prior to each town meeting, but the omission of said committee so to consider, recommend and/or report shall not affect the validity of any vote or other action at any town meeting. The committee shall also make such general suggestions, criticisms and recommendations, as it may deem expedient. Nothing contained in this section shall preclude the Committee from considering, if it sees fit, articles which do not require or request an appropriation of money."

Printed in Arlington on Recycled Paper

TABLE OF CONTENTS

THE FINANCE COMMITTEE.....	1
TABLE OF CONTENTS	1
GLOSSARY	2
REPORT OF THE CHAIR OF THE FINANCE COMMITTEE.....	3
RECOMMENDATIONS – ARTICLES ANNUAL TOWN MEETING (APPENDIX A)	5
ARTICLES 1-20 THE SELECT BOARD AND THE REDEVELOPMENT BOARD WILL REPORT ON THESE ARTICLES.....	5
ARTICLE 21 HOME RULE LEGISLATION / TO AMEND THE SENIOR CITIZEN PROPERTY TAX EXEMPTION	5
ARTICLES 22-34 THE SELECT BOARD AND REDEVELOPMENT BOARD WILL REPORT ON THESE ARTICLES.	5
ARTICLE 35 APPROPRIATION / PEG ACCESS BUDGET	6
ARTICLE 36 ENDORSEMENT OF PARKING BENEFIT DISTRICT EXPENDITURES	6
ARTICLE 37 POSITIONS RECLASSIFICATION	8
ARTICLE 38 AMENDMENTS TO FY24 BUDGETS	9
ARTICLE 39 APPROPRIATION / TOWN BUDGETS	9
ARTICLE 40 CAPITAL BUDGET	10
ARTICLE 41 RESCIND PRIOR BORROWING AUTHORIZATIONS.....	14
ARTICLE 42 APPROPRIATION / TRANSPORTATION INFRASTRUCTURE FUND.....	14
ARTICLE 43 APPROPRIATION / FINANCING CONST./RECONSTRUCTION SEWERS/SEWERAGE	15
ARTICLE 44 APPROPRIATION / FINANCING CONST./RECONSTRUCTION WATER MAINS/FACILITIES	16
ARTICLE 45 APPROPRIATION / MINUTEMAN REG. VOC. TECH. H.S. & OUT OF DIST. VOC. PLACEMENTS.....	16
ARTICLE 46 APPROPRIATION / COMMITTEES AND COMMISSIONS	17
ARTICLE 47 APPROPRIATION / TOWN CELEBRATIONS AND EVENTS.....	18
ARTICLE 48 APPROPRIATION / MISCELLANEOUS	19
ARTICLE 49 APPROPRIATION / WATER BODIES FUND.....	20
ARTICLE 50 APPROPRIATION / COMMUNITY PRESERVATION FUND	20
ARTICLE 51 APPROPRIATION / HARRY BARBER COMMUNITY SERVICE PROGRAM.....	20
ARTICLE 52 APPROPRIATION / PENSION ADJ FMR 25 YEAR/ ACCIDENTAL DISABILITY EMPLOYEES.....	21
ARTICLE 53 APPROPRIATION / TAKINGS FOR STRATTON SCHOOL SAFE ROUTES	22
ARTICLE 54 APPROPRIATION / PRIVATE WAY REPAIRS REVOLVING FUND	22
ARTICLE 55 APPROPRIATION / MASSACHUSETTS PUBLIC LIBRARY CONSTRUCTION PROGRAM MATCH	23
ARTICLE 56 LOCAL OPTION / ACCEPTANCE OF M.G.L. CHAPTER 203C THE PRUDENT INVESTOR RULE	23
ARTICLE 57 APPROPRIATION / MASTER PLAN UPDATE.....	24
ARTICLE 58 LOCAL OPTION TAXES	24
ARTICLE 59 APPROPRIATION / OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND	25
ARTICLE 60 TRANSFER OF FUNDS / CEMETERY	25

ARTICLE 61	APPROPRIATION / OVERLAY RESERVE.....	25
ARTICLE 62	APPROPRIATION / LONG TERM STABILIZATION FUND.....	26
ARTICLE 63	USE OF FREE CASH.....	26
ARTICLE 64	APPROPRIATION / FISCAL STABILITY STABILIZATION FUND.....	27
ARTICLE 65	COLLECTIVE BARGAINING.....	27
ARTICLE 66	THE SELECT BOARD WILL REPORT ON THIS ARTICLE.	27
FISCAL YEAR 2025 BUDGETS (APPENDIX B)		B-1
SUMMARY OF FINANCE COMMITTEE RECOMMENDATIONS.....		C-1
LONG RANGE PROJECTION FY2024-FY2029.		D-1

GLOSSARY

AVAILABLE FUNDS - See Unencumbered Funds

CHERRY SHEET – A formerly, cherry-colored form showing state and county charges and reimbursement to the Town as certified by the State Director of Accounts.

ENTERPRISE FUNDS - Funds that account for all revenues and expenditures for services and allow surpluses to be used to reduce user fees for the services or to pay for capital improvements. Each fund has an independent budget. Losses are made up from the Town’s general fund. Presently, Arlington has enterprise funds for Council on Aging Transportation, Recreation, Veterans’ Memorial Rink, Water & Sewer and Youth Services.

FISCAL YEAR - July 1 through June 30.

FREE CASH - See Unencumbered Funds.

OVERLAY - Funds set aside to cover abatements and exemptions. The amount is determined by the Board of Assessors.

OVERLAY RESERVE - Unused accumulated amount of Overlay for previous years that is not required to be held in a specific Overlay account for a given year. Once released by the Board of Assessors, the funds may be used for any municipal purpose.

RESERVE FUND - A fund established by the Annual Town Meeting. It is under control of the Finance Committee, which may authorize transfers for extraordinary or unforeseen expenditures. The fund may be composed of an appropriation of not more than 5% of the tax levy for the preceding year.

STABILIZATION FUND - A special account created to provide a reserve for municipal expenditures. Transfers into and out of these funds require a 2/3 vote of Town Meeting.

SURPLUS REVENUE - The total amount of cash, accounts receivable, and other current assets that exceed liabilities and reserves.

UNENCUMBERED FUNDS - The amount of surplus revenue, minus uncollected taxes of prior years. Unencumbered funds must be certified by the State Bureau of Accounts before they can be used. This is also known as Free Cash or Available Funds.

REPORT OF THE CHAIR OF THE FINANCE COMMITTEE

The Finance Committee presents to Town Meeting a budget totaling \$212,604,922. This represents a 5.12% increase over the FY 2024 budget approved at last Spring's Annual Town Meeting. Much of this increase is due to the successful \$7 million override vote on November 7, 2023. Fulfilling the commitments made to the voters last Fall by the Select Board, the following amounts have been added to the FY 2025 budget: (1) \$3,100,000 to help the School Department implement its Strategic Plan; (2) \$250,000 to help defray the costs of upcoming new trash collection and disposal contracts; (3) \$200,000 for pedestrian infrastructure improvements, including road and sidewalk repairs; and (4) \$150,000 to continue our efforts to meet our Other Post Employment Benefits (OPEB) obligations. Also consistent with commitments made with respect to the override, Town-side and School-side operational budgets continue to be otherwise capped at 3.25% and at 3.50%, respectively.

Other than these added expenditures connected to the override, the budget that is being presented to Town Meeting is a level service budget, with a few exceptions. This budget adds a .5 FTE position at the Robbins Library and a 1 FTE position to the Engineering Division of the Public Works Department. Ordinarily, the Finance Committee dislikes, if not loathes, creating new positions. Here, however, the Finance Committee has determined both are justified. The part-time Library Assistant will allow for restoration of Thursday morning hours, which were eliminated in 2003. With a library that has seen a 24% increase in circulation since 2019, and circulated more than 950,000 total items in 2023, a modest increase in staffing assistance is warranted. The professional engineering position, which will be funded by the Water & Sewer Enterprise Fund, is necessary to aid the Town in complying with the ever-increasing regulatory requirements being imposed upon municipalities; to develop and oversee improvements to pump stations and pressure reducing valves; and to evaluate and assist the Town in addressing climate resiliency. The Finance Committee views this added position as a necessary investment to enable the Town to meet the needs of the future. On the School-side, after eliminating some positions and not filling others, the School Department has added, net, 1.4 FTE positions which will aid it in meeting its Strategic Plan.

With the FY 2025 budget, modest increases are being made to the Information Technology budget to, among other things, improve our cybersecurity and GIS systems. Additional funding is being provided to the Facilities Department, which has assumed responsibility for additional Town properties and is, like other departments, grappling with greater utility costs. Recognizing the deteriorating state of our playing fields, the Public Works Department Field Maintenance budget has been increased by \$30,000.

On a positive note, the Finance Committee is pleased to report that this year's \$8,562,229 assessment for the Minuteman Regional Technical High School represents a 4.15% *reduction* compared to last year's assessment. Minuteman is also keeping to its promise, made to the Arlington Finance Committee, that debt service for its athletic fields will not be assessed to member towns but, instead, will be funded through rental revenue. Going forward, the Town should not expect this good news concerning our assessment to continue. As students from non-member communities continue to matriculate, Arlington, as well as the other member communities, will have to shoulder a greater share of Minuteman's operating and capital costs.

Balancing this year's budget has not been an easy feat. Despite the voters' generosity in approving an override, there still remain many unmet needs. At the same time, we are confronted with increasing financial pressures beyond our control. For example, despite our longstanding practice of budgeting conservatively, this year State aid was still significantly less than projected, while insurance rates were somewhat greater than expected. Other factors, such as inflation, including rising utility costs, continue to be problematic. Difficult decisions had to be made with respect to the FY 2025 budget. Even more difficult decisions lay ahead.

Last year the Chair warned that our upcoming new solid waste collection and disposal contracts, which are currently being negotiated, will be significantly more expensive and burdensome to the Town. Although the infusion of \$250,000 into our Solid Waste budget by way of last November's override vote is helpful, it simply will not approach what will likely be needed to meet our next contractual obligations. Town Meeting should prepare to see those added costs starting in next year's budget. The Town Manager continues to struggle to fill positions at a time when the Town has fallen behind its peers in compensation for employees. As this Report is being written, the Town Manager is working hard to reach agreements with our employee unions. In the hope that there might be agreements reached before the end of Town Meeting, the Finance Committee will report on Article 65 – Collective Bargaining -- at Town Meeting. Even if there are no agreements to ratify, the Finance Committee will make a recommendation that Town Meeting appropriate a sizeable sum of money, likely \$1,107,282, into the Salary Reserve account. While the override added \$200,000 to our capital budget for mobility improvements, even with this money our Public Works Department will continue to struggle to meet our road and sidewalk needs. A rebuild or renovation of the Ottoson Middle School looms before us. On top of all this, the Town must soon face the reality that we can no longer avoid making substantial repairs to Town Hall, which will require enormous funding.

For this Chair, the most important promise made by the Select Board to voters concerning the November 7, 2023 override was that there would be no new override vote prior to FY 2027. The Finance Committee is firmly committed to meeting that promise, although achieving this will be difficult. Town Meeting can assist by not acceding to any amendments to this FY 2025 budget that would propose to increase expenditures that are not balanced by reductions elsewhere.

Respectfully submitted,

Christine P. Deshler, Chair
Arlington Finance Committee

RECOMMENDATIONS – ARTICLES ANNUAL TOWN MEETING (APPENDIX A)

Appendix A. Warrant Articles

The Finance Committee recommends passage of the following votes:

(Unless otherwise indicated, the following recommendations were by unanimous votes: any exceptions are noted in parentheses following the text of the recommended vote. The vote code is: number of yes votes-number of no votes-number of abstentions. The Chair votes only when the recommendation of the Finance Committee will be affected.)

ARTICLES 1-20

**THE SELECT BOARD AND REDEVELOPMENT BOARD
WILL REPORT ON THESE ARTICLES.**

ARTICLE 21

**HOME RULE LEGISLATION / TO AMEND THE
SENIOR CITIZEN PROPERTY TAX EXEMPTION**

To see if the Town will vote to authorize and request the Select Board to request the Legislation or Senate and House of Representatives in General Court *or* other Special Legislation to amend Chapter 285 of the Acts of 2020 “An Act Authorizing the Town of Arlington To Establish A Means Tested Senior Citizen Property Tax Exemption” by inserting the following language at the end of Section 3”; or funded by an appropriation or transfer from existing funds while not exceeding 1 per cent of the municipality’s tax levy.”; or take any action related thereto.

(Inserted at the request of the Board of Assessors)

VOTED: That no action be taken under this Article.

COMMENT: *The Finance Committee understands that the proponents will withdraw this Article.*

ARTICLES 22-34

**THE SELECT BOARD AND REDEVELOPMENT BOARD
WILL REPORT ON THESE ARTICLES.**

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK

ARTICLE 35

APPROPRIATION / PEG ACCESS BUDGET

To see if the Town will vote to appropriate or transfer a sum or sums of money for the support of public, educational, and/or governmental (“PEG”) access cable television services, said sum or sums to be provided for by the cable franchise agreements and cable licensing fees, detailed in an operational cost, building expenses, and capital expense budget, and expended under the direction of the Town Manager; or take any action related thereto.

(Inserted at the request of the Town Manager)

VOTED: That the Town appropriate the cable revenues projected for Fiscal Year 2025 as follows:

2025 PEG Access Budget	Amount
Total operating revenue anticipated from cable providers:	\$633,169
Total capital revenue anticipated from cable providers:	\$83,860
Misc. Income (including membership dues, workshops interest & donations):	\$7,290
Fidelity Investment account:	\$32,000
Total Revenues	\$756,319
Total Operating Expenses (including salaries and taxes)	
Salaries and Taxes:	\$501,378
Expenses:	\$223,000
Capital:	\$83,860
Total Expenses	\$808,238

(16-0-1)

COMMENT: *These are funds which formerly were transferred directly from the cable providers to the cable access network (ACMi). However, the State has issued rules requiring these funds to be appropriated through Town Meeting. ACMi receives 5% of revenue derived from cable subscriptions. Because many residents are cancelling subscriptions in lieu of streaming services, ACMi is anticipating a deficit of over \$50,000, which ACMi will have to make up.*

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK

ARTICLE 36

**ENDORSEMENT OF PARKING BENEFIT DISTRICT
EXPENDITURES**

To see if the Town will vote to endorse the Parking Benefit District operating and capital expenditures for Fiscal Year 2025 prepared by the Town Manager and the Select Board consistent with the Town Bylaws; or take any action related thereto.

(Inserted at the request of the Town Manager)

VOTED: That the Town does hereby endorse the following expenditures from the Parking Fund:

Projected Fiscal Year 2025 Meter Revenue	\$422,034	
Offset to Parking Budget		\$10,800
Offset to Parking Enforcement Budget		\$114,148
Parking Meter Operations		\$138,500
Center and Plaza Improvements		<u>\$268,760</u>
Projected Fiscal Year 2025 Expenditures		\$532,208

COMMENT: *Any deficit will be made up from the fund balance.*

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK

ARTICLE 37**POSITIONS RECLASSIFICATION**

To see if the Town will vote to make additions, deletions and/or modifications to the Classification and Pay Plan, appropriate a sum of money to fund same if necessary, determine how the money will be raised and expended; or take any action related thereto.

(Inserted at the request of the Town Manager and the Director of Human Resources)

VOTED: That the Classification Plan, as established by Title 1, Article 6, Section 1, Schedule A of the By-Laws, be and hereby is amended as follows:

1. By reclassifying the following positions:

A. Zoning Assistant Inspections	OA4 to ATP4		
B. IT Administrative Assistant Information Technology	OA7 to ATP4	FTE 1	\$660
C. After School Program Director Recreation	MTP2 to MTP5		
D. Assistant After School Director Recreation	MTP1 to MTP5		
E. Program Supervisor Recreation	SEIU7 to SEIU8	FTE 1	\$2,505
F. Admin. Asst./Billing Agent Health & Human Services/AYCC	ATP4 to APT5	FTE 1	\$3,592
G. Clinical Director Health & Human Services/AYCC	MTP10 to MTP12	FTE 1	\$2,393
H. Director of Youth Services Health & Human Services/AYCC	MTP13 to MPT14		
I. Working Foreman Public Works/Pars Division	MC7 to MC8	FTE 1	\$1,997
J. Assistant Benefits Coordinator Human Resources	OA5 to OA6	FTE 0.8	\$739

And that the sum of \$11,886 be and hereby is appropriated as indicated above, said sum to be raised by general tax and included in the budgets of the departments affected.

2. By adding the following positions:

A. Office Manager - Inspections Inspections	ATP4		
B. Office Manager - IT Information Technology	ATP4		
C. Kid Care Director - Operations Recreation	MTP5		
D. Kid Care Director - Curriculum Recreation	MTP5		
E. Kid Care Assistant Preschool Director Recreation	MTP2		
F. Building Automation Systems Manager Facilities	MTP12		
G. Project Manager Facilities	SEIU11		
H. Budget Coordinator Town Manager's Office	MTP10		

3. By deleting the following positions:

A. Zoning Assistant Inspections	OA4		
B. IT Administrative Assistant Information Technology	OA7		
C. After School Program Director Recreation	MTP2		
D. Assistant After School Director Recreation	MTP1		
E. Sr. Clerk and Typist - COA Health and Human Services	OA2		
F. Sr. Clerk and Typist - Library Libraries	OA2		
G. Superintendent of Building Maintenance Facilities	SEIU11		
H. Budget Director Town Manager's Office	MTP10		
I. Grants Accountant Town Manager's Office	AO5		

ARTICLE 38

AMENDMENTS TO FY24 BUDGETS

To see if the Town will vote to appropriate to and/or transfer funds between the FY2024 budget and appropriations and the long-term stabilization fund or other available funds as previously voted upon by the 2023 Annual Town Meeting; or take any action related thereto.

(Inserted at the request of the Town Manager)

VOTED: That no action be taken under this Article.

COMMENT: *No such transfers are required at this time.*

ARTICLE 39

APPROPRIATION / TOWN BUDGETS

To see if the Town will vote to make appropriations to defray Town obligations, liabilities, outlay and expenses and especially for or relating to all or any of the boards, departments, purposes and matters hereinafter mentioned, and to provide for the disposal of motor vehicles and other personal property belonging to the Town, determine how the money shall be raised and expended; or take any action related thereto: Finance Committee, Select Board, Town Manager, Human Resources, Comptroller, Information Technology, Town Treasurer and Collector of Taxes, Assessors, Legal and Workers' Compensation, Town Clerk, Registrars, Planning and Community Development, Redevelopment Board, Parking, Zoning Board of Appeals, Public Works, Facilities, Cemeteries, Community Safety, School Department, Libraries, Human Services, Insurance, Non-Contributory Pensions, Contributory Pensions, Elections, Town Debt and Interest, Reserve Fund, and/or any other Town Departments, Boards, Commissions or Committees, Water and Sewer Enterprise Fund, Recreation Enterprise Fund, Council on Aging Transportation Enterprise Fund, Veterans' Memorial Rink Enterprise Fund, and Youth Services Enterprise Fund.

(Inserted by the Select Board and at the request of the Town Manager)

See Appendix B below.

ARTICLE 40**CAPITAL BUDGET**

To see if the Town will vote to appropriate a sum of money to defray the expense of purchasing, leasing, or bonding of capital equipment, infrastructure, buildings or other projects of the Town or to acquire real property for municipal purposes; to appropriate a sum of money to fund previously incurred or future Town debt, to acquire land for said projects where necessary by purchase, eminent domain taking or otherwise, determine how the money shall be raised including the possibility of borrowing any or all of the same, or the transfer of funds from any previous appropriation, determine how such money shall be expended; or take any action related thereto.

(Inserted by the Select Board, and at the request of the Town Manager and the Capital Planning Committee)

VOTED:

- 1. That the sum of \$405,342.88 is hereby transferred from amounts previously appropriated and borrowed under the following warrant articles and for the purposes set forth below:**

Item	Amount to be Transferred	From Original Purpose	Meeting Date	Warrant Article
1.1	\$205,652.15	Community Safety Building	4/29/2015	24
1.2	\$1,569.65	Library HVAC Replacement	4/25/2018	30
1.3	\$101,904.08	Radio Upgrade Replacement	5/08/2019	58
1.4	\$1,260.00	Repainting Library	5/08/2019	58
1.5	\$13,800.00	Ottoson Elevator	6/15/2020	54
1.6	\$5,483.23	Ottoson HVAC Rooftop	6/15/2020	54
1.7	\$30,607.61	Engineering Study - Schools	5/17/2021	56
1.8	\$40,776.16	Backhoe - Cemetery	5/16/2022	51
1.9	\$4,290.00	Bleacher Lift	6/15/2020	54
	\$405,342.88	TOTAL		

which amounts are no longer needed to complete the projects for which they were initially borrowed, to pay costs of the following:

Item	Amount to be Paid	For New Purpose
1.10	\$75,000.00	Town Hall Renovations
1.11	\$100,000.00	ADA Accessibility Construction
1.12	\$30,652.15	School Weatherization Projects
1.13	\$8,312.88	School Boilers
1.14	\$191,377.85	Sidewalks and Curbstones
	\$405,342.88	TOTAL

as permitted by Chapter 44, Section 20 of the General Laws.

2. That the sum of \$4,952,417 be and hereby is appropriated for various capital projects and equipment as shown below, and expended under the direction of the Town Manager:

Item	Amount	Project	Department
2.1	\$ 15,000	Ballot Envelope Addressing System	CLERK'S OFFICE
2.2	\$ 14,000	Ballot Opening System	CLERK'S OFFICE
2.3	\$ 39,000	Firefighter Protective Gear	COMMUNITY SAFETY – Fire
2.4	\$ 57,000	Vehicle Replacement #1022 (2014 Ford Interceptor)	COMMUNITY SAFETY – Fire
2.5	\$ 160,000	Vehicle Replacement Program	COMMUNITY SAFETY – Police
2.6	\$ 18,000	Dust Collection System – Maintenance Shop	FACILITIES
2.7	\$ 75,000	Town Hall – Renovations	FACILITIES
2.8	\$ 100,000	AHS – 1-to-1 Academic Device Program	INFORMATION TECHNOLOGY
2.9	\$ 45,000	Conference Room Presentation Technology Program	INFORMATION TECHNOLOGY
2.10	\$ 70,000	Modernizing Agenda and Minutes	INFORMATION TECHNOLOGY
2.11	\$ 90,000	Network Infrastructure	INFORMATION TECHNOLOGY
2.12	\$ 80,000	Schools – Admin Computers and Peripherals	INFORMATION TECHNOLOGY
2.13	\$ 400,000	Schools – Districtwide Replacement Academic PCs	INFORMATION TECHNOLOGY
2.14	\$ 23,000	Schools – Software Licensing	INFORMATION TECHNOLOGY
2.15	\$ 65,000	Town Microcomputer Program	INFORMATION TECHNOLOGY
2.16	\$ 30,000	Town Software Upgrades and Standardization	INFORMATION TECHNOLOGY
2.17	\$ 54,700	MLN Equipment Schedule	LIBRARY
2.18	\$ 35,000	Design and engineering consultants	PLANNING
2.19	\$ 100,000	Townwide ADA accessibility upgrades	PLANNING
2.20	\$ 325,000	Roadway Consulting Services	PUBLIC WORKS – Engineering
2.21	\$ 220,763	Accessibility Improvements (Override 2019)	PUBLIC WORKS – Highway
2.22	\$ 50,000	Asphalt Pavement Hot Box	PUBLIC WORKS – Highway
2.23	\$ 200,000	Mobility Improvements (Override 2023)	PUBLIC WORKS – Highway
2.24	\$ 560,000	Roadway Reconstruction	PUBLIC WORKS – Highway
2.25	\$ 537,954	Roadway Reconstruction (Override 2011)	PUBLIC WORKS – Highway
2.26	\$ 18,000	Sander Body	PUBLIC WORKS – Highway
2.27	\$ 65,000	Sidewalk Ramp Installation	PUBLIC WORKS – Highway
2.28	\$ 430,000	Sidewalks and Curbstones	PUBLIC WORKS – Highway
2.29	\$ 12,500	Snow Plow Replacement	PUBLIC WORKS – Highway
2.30	\$ 105,000	Traffic Signal Upgrades	PUBLIC WORKS – Highway
2.31	\$ 81,000	Utility Trucks (2)	PUBLIC WORKS – Highway
2.32	\$ 69,000	3/4 Ton Pickups (2 w/ liftgate, 1 w/ plow)	PUBLIC WORKS – Natural Resources
2.33	\$ 78,000	Stump Grinder	PUBLIC WORKS – Natural Resources
2.34	\$ 80,000	Utility Vehicles (2)	PUBLIC WORKS – Natural Resources
2.35	\$ 74,700	Photocopier Replacement Program	PURCHASING
2.36	\$ 50,000	ADA Study Implementation Program	RECREATION
2.37	\$ 10,000	Feasibility Study	RECREATION
2.38	\$ 75,000	Playground Audit and Safety Improvements	RECREATION
2.39	\$ 100,000	All Schools – Boilers	SCHOOLS
2.40	\$ 120,000	All Schools – Photocopier Lease Program	SCHOOLS
2.41	\$ 50,000	All Schools – Security Updates	SCHOOLS
2.42	\$ 15,000	Communication Upgrades	SCHOOLS
2.43	\$ 84,800	School Weatherization Projects	SCHOOLS
2.44	\$ 70,000	Thompson School – Generator Upgrade	SCHOOLS
	\$ 4,952,417	Total Cash Expenditure	

3. That the sum of \$20,000,879 be and hereby is appropriated for debt service of the Town, and expended under the direction of the Town Manager, \$19,016,618 of said sum to be raised by general tax and \$221,344 from the Antenna Fund, \$691,661 from capital carryforwards, \$15,000 from Recreation Enterprise Funds, and \$56,256 from Rink Enterprise Funds, for a total of \$984,261 to be raised by transfers and capital carry forwards:

General Fund Debt Service	
Total Non-Exempt Debt	\$ 7,478,172
Exempt Debt	<u>\$ 12,522,707</u>
Total Debt Service	
Appropriation	\$ 20,000,879
Less	
Antenna Fund	\$ (221,344)
Capital Carryforwards	\$ (691,661)
Recreation Enterprise Funds	\$ (15,000)
Rink Enterprise Funds	\$ (56,256)
Total Other Financing Sources	<u>\$ (984,261)</u>
NET General Fund Debt Service	\$ 19,016,618
Cash Capital	<u>\$ 4,952,417</u>
TOTAL NET Capital	
Appropriation	\$ 23,969,035

4. That the various capital projects and equipment purchases shown below shall be undertaken and financed by grants or other funds as shown below, such grants to be expended under the direction of the Town Manager.

Item	Amount	Project	Department
4.1	\$ 32,000	Parking Control Vehicle	COMMUNITY SAFETY – Police
4.2	\$ 40,000	Council on Aging Van Replacement	HEALTH & HUMAN SERVICES
4.3	\$ 750,000	Solid Waste Trash and Recycling Toters – Grant	PUBLIC WORKS – Administration
4.4	\$ 10,000	Headstone Cleaning and Repair	PUBLIC WORKS – Cemetery
4.5	\$ 760,000	Chapter 90 Roadway	PUBLIC WORKS – Highway
4.6	\$ 100,000	Install Sidewalk Ramps - CDBG	PUBLIC WORKS – Highway
4.7	\$ 450,000	Drainage Rehab – Regulatory Compliance (Ch 308)	PUBLIC WORKS – Water/Sewer
4.8	\$ 50,000	Hydrant and Valve Replacement Program	PUBLIC WORKS – Water/Sewer
4.9	\$ 900,000	Sewer System Rehabilitation	PUBLIC WORKS – Water/Sewer
4.10	\$1,500,000	Water System Rehabilitation	PUBLIC WORKS – Water/Sewer
	\$ 4,592,000	Total Other Expenditure	

5. That the sum of \$6,578,000 be and hereby is appropriated for extraordinary repairs to public facilities, acquisition of land and the purchase and installation of equipment and for costs incidental and related thereto as follows:

Item	Amount	Project	Department
5.1	\$ 725,000	Robbins Library – Main Entry Masonry Renovation	FACILITIES
5.2	\$ 750,000	Solid Waste Trash and Recycling Toters	PUBLIC WORKS – Administration
5.3	\$ 125,000	1 Ton Dump Truck w/ Plow Sander	PUBLIC WORKS – Highway
5.4	\$ 230,000	44,000 lb GWV 4WD Truck w/ Dump Body	PUBLIC WORKS – Highway
5.5	\$ 600,000	Parallel Park	RECREATION
5.6	\$ 300,000	All Schools – Fire Alarm Upgrade	SCHOOLS
5.7	\$ 300,000	All Schools – Roof Top Units HVAC Upgrade	SCHOOLS
5.8	\$ 350,000	Bishop School – Front Office Reconfiguration	SCHOOLS
5.9	\$ 500,000	Bishop School – Envelope: Windows, Masonry	SCHOOLS
5.10	\$ 150,000	Brackett School – Exterior Door Replacement	SCHOOLS
5.11	\$ 800,000	Brackett School – Playground Renovation	SCHOOLS
5.12	\$ 250,000	Gibbs School – Additional Classrooms	SCHOOLS
5.13	\$ 600,000	Hardy School – Roof Replacement	SCHOOLS
5.14	\$ 348,000	Bishop School – Solar Array	SCHOOLS
5.15	\$ 400,000	Stratton School – Main Lobby Renovation and Office Additions	SCHOOLS
5.16	\$ 150,000	Student Transportation Vehicle Replacement Program	SCHOOLS
	\$ 6,578,000	Total Bond Expenditure	

and that the Treasurer, with the approval of the Select Board, is hereby authorized to borrow not exceeding the sum of \$6,578,000 under and pursuant to M.G.L. Chapter 44 and any other enabling authority, and to issue bonds or notes of the Town therefor, said sum to be expended under the direction of the Town Manager.

6. That the Town Manager is authorized and directed to apply for and accept any further federal, state or other grants that may be available for any one or more of the foregoing projects and equipment.
7. Notwithstanding the foregoing, in the event that monies are not expended for the purposes delineated above, then the Comptroller is authorized and directed not to transfer these excess funds to available funds, but said funds shall remain and be accounted for in the warrant article pending further vote of the Town Meeting, except as otherwise provided by law, and,
8. That any amounts appropriated under Sections (2 or 5) above for a particular purpose under any section of Chapter 44 and not needed for such purpose may be expended by the Town Manager, with the approval of the Capital Planning Committee, for any other purpose listed in Sections (2 or 5) above under the same section of Chapter 44.
9. That any premium received by the Town upon the sale of any bonds or notes approved by this vote, less any such premium applied to the payment of the costs of issuance of such bonds or notes, may be applied to the payment of costs approved by this vote in accordance with Chapter 44, Section 20 of the General Laws, thereby reducing the amount authorized to be borrowed to pay such costs by a like amount.

ARTICLE 41

RESCIND PRIOR BORROWING AUTHORIZATIONS

To see if the Town will vote to rescind the authority to borrow, from prior years authorizations, the amounts remaining with regard to any numbered prior Annual and/or Special Town Meeting Warrant Articles; or take any action related thereto.

(Inserted at the request of the Town Treasurer)

VOTED: That no action be taken under this article.

COMMENT: *No prior borrowing authorization rescission is required at this time.*

ARTICLE 42

APPROPRIATION / TRANSPORTATION INFRASTRUCTURE FUND

To see if the Town will vote to appropriate a sum of money received by the Town from the Commonwealth Transportation Infrastructure Fund to address the impact of transportation network services on municipal roads, bridges and other transportation infrastructure or any other public purpose substantially related to the operation of transportation network services in the Town including, but not limited to, the Complete Streets Program, accepted by Town Meeting on May 4, 2015, established in Massachusetts General Laws Chapter 90I, Section 1 and other programs that support alternative modes of transportation; or take any action related thereto.

(Inserted at the request of the Town Manager)

VOTED: That the Town appropriate the sum of \$23,615.20 received by the Town from the Commonwealth Transportation Infrastructure Fund to address the impact of transportation network services on municipal roads, bridges and other transportation infrastructure or any other public purpose substantially related to the operation of transportation network services in the Town including, but not limited to, the Complete Streets Program, accepted by Town Meeting on May 4, 2015, established in Massachusetts General Laws Chapter 90I, Section 1 and other programs that support alternative modes of transportation.

COMMENT: *The State assesses a tax on companies such as Uber and Lyft, and funnels a portion back to municipalities based on the number of rides originating in those cities and towns to support alternative modes of transportation. This year, monies received by Arlington from this fund will be used to support the Town's BlueBike program.*

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK

ARTICLE 43

APPROPRIATION / FINANCING OF CONSTRUCTION OR RECONSTRUCTION OF SEWERS AND SEWERAGE FACILITIES

To see if the Town will vote to appropriate a sum of money for the purpose of financing the construction or reconstruction of sewers and sewerage facilities for inflow/infiltration reduction or system rehabilitation, including costs incidental and related thereto, and to determine how the appropriation shall be raised or expended, including the possibility of borrowing all or some of same; or take any action related thereto.

(Inserted at the request of the Town Manager and the Director of Public Works)

VOTED: That the sum of \$800,000 be and hereby is appropriated for the purpose of financing the construction or reconstruction of sewers and sewerage facilities, inflow/infiltration reduction or system rehabilitation, including costs incidental and related thereto; that to raise this appropriation the Treasurer, with the approval of the Select Board, is authorized to borrow \$800,000 under and pursuant to Chapter 44, Section 7, of the General Laws, as amended, or any other enabling authority and to issue bonds or notes of the Town therefor; and that the Select Board and the Town Manager be and hereby are authorized to enter into any agreements they determine to be necessary in connection with the project and its financing and are further authorized to accept and expend in addition to the foregoing appropriation any grants that may become available from the Massachusetts Water Resources Authority or other sources.

COMMENT: *This authorization allows the Town to receive an interest free loan from the MWRA and issue municipal debt in support of capital construction projects. (requires a 2/3 vote)*

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK

ARTICLE 44

APPROPRIATION / FINANCING OF CONSTRUCTION OR RECONSTRUCTION OF WATER MAINS AND WATER FACILITIES

To see if the Town will vote to appropriate a sum of money for the purpose of financing the construction or reconstruction of water mains and water facilities, including costs incidental and related thereto, and to determine how the appropriation shall be raised and expended, including the possibility of borrowing all or some of same; or take any action related thereto.

(Inserted at the request of the Town Manager and the Director of Public Works)

VOTED: That the sum of \$1,400,000 be and hereby is appropriated for the purpose of financing the construction or reconstruction of water mains and water facilities, including costs incidental and related thereto; that to raise this appropriation the Treasurer, with the approval of the Select Board, is authorized to borrow \$1,400,000 under and pursuant to Chapter 44, Section 8, of the General Laws, as amended, or any other enabling authority and to issue bonds or notes of the Town therefor; and that the Select Board and the Town Manager be and hereby are authorized to enter into any agreements they determine to be necessary in connection with the project and its financing and are further authorized to accept and expend in addition to the foregoing appropriation any grants that may become available from the Massachusetts Water Resources Authority or other sources.

COMMENT: *This authorization allows the Town to receive an interest free loan from the MWRA and issue municipal debt in support of capital construction projects. (requires a 2/3 vote)*

ARTICLE 45

APPROPRIATION / MINUTEMAN REGIONAL VOCATIONAL TECHNICAL HIGH SCHOOL AND OUT OF DISTRICT VOCATIONAL PLACEMENTS

To see if the Town will vote to appropriate a sum of money for the purpose of paying the Town's apportioned share of the operating and maintenance costs, including capital costs, tuition, and all of Arlington's other obligations under the Minuteman Regional School District Agreement for the Minuteman Regional Vocational Technical High School, as well as paying the tuition for all other out of district vocational education placements, determine how the money shall be raised and expended; or take any action related thereto.

(Inserted at the request of Minuteman Regional Vocational School District Committee)

VOTED: That the sum of \$8,562,229.00 be and hereby is appropriated for the purpose of paying the Town's apportioned share of the operating and maintenance costs, including capital costs, of the Minuteman Regional Vocational Technical High School District Budget; said sum to be raised by general tax and expended under the direction of the Minuteman Regional Vocational High School Committee.

ARTICLE 46

APPROPRIATION / COMMITTEES AND COMMISSIONS

To see if the Town will vote to appropriate a sum or sums of money to be expended under the direction of various committees, commissions, and boards of the Town, determine how the money shall be raised; provided that any funds appropriated hereunder shall remain under the jurisdiction of said entities until expended at their direction, unless otherwise appropriated by the Town Meeting; the entities included hereunder, without limitation, are: Arlington Historical Commission, Arlington Recycling Committee, Avon Place Historic District Commission, Beautification Committee, Broadway Historic District Commission, Central Street Historic District Commission, Mt. Gilboa/Crescent Hill Historic District Commission, Jason/Gray Historic District Commission, Pleasant Street Historic District Commission, Russell Historic District Commission, Conservation Commission, Capital Planning Committee, Commission on Disability, Human Recourses Board, Public Memorial Committee, Human Rights Commission, Arlington Committee on Tourism and Economic Development, Envision Arlington, Transportation Advisory Committee, Arlington Commission for Arts and Culture, Open Space Committee, and any other Town Committee or Commission; or take any action related thereto.

(Inserted at the request of the Town Manager)

VOTED: That the sum of \$97,975 be and hereby is appropriated to be expended by the following commissions, committees, and boards in the amounts indicated:

A. Arlington Historical Commission – \$8,700

B. Historic District Commissions – \$6,000

(Avon Place Historic District Commission, Broadway Historic District Commission, Central Street Historic District Commission, Jason/Gray Historic District Commission, Russell Historic District Commission, Pleasant Street Historic District Commission and Mount Gilboa/Crescent Hill Historic District Commission)

C. Capital Planning Committee – \$0

D. Commission on Disability – \$20,000

(Under state law, the Town is authorized to allocate to the Disability Commission all fines collected by the Town for Handicap Parking violations. Since FY20, the Town has appropriated an amount at least equal to the fines collected by the Town for Handicap Parking violations. This appropriation is in lieu of the Town allocating such fines directly to the Disability Commission as it is authorized to do pursuant to MGL c. 40, Sec. 22G. The Disability Commission has used the majority of its appropriations since FY20 on repairs to Town Hall to improve accessibility, software to improve the accessibility of the Town website, and for ADA and MCAD training for Town staff. The Finance Committee has offered to provide a liaison to the Disability Commission to assist with planning, and any budgeting issues and/or questions related to potential expenses under the Town's 2020 ADA Transition Plan.)

E. Zero Waste Committee – \$3,000

F. Human Rights Commission – \$7,500 (15-1-0)

G. Arlington Tourism and Economic Development Committee - \$4,275

H. Envision Arlington - \$1,500

I. Transportation Advisory Committee - \$2,000

J. Scenic By-Way - \$5,000 (15-1-0)

K. Open Space Committee - \$1,000 (13-0-1)

L. LGBTQIA + Rainbow Commission - \$4,000

M. Arlington Commission on Arts and Culture - \$35,000

(This appropriation will also fund Public Arts, Poet Laureate and Arlington Alive activities at the discretion and under the supervision of the Arlington Commission on Arts and Culture. The Commission will also be raising additional funds from their various activities).

Said sums to be raised by general tax and expended under the direction of the various commissions, committees, and boards. All consultant services shall be supervised under the direction of the Town Manager.

ARTICLE 47

APPROPRIATION / TOWN CELEBRATIONS AND EVENTS

To see if the Town will vote to appropriate a sum or sums of money to be expended under the direction of the Town Manager for the following celebrations and memorials, determine how the money shall be raised and expended; or take any action related thereto:

- Memorial Day Observation and the Patriots' Day Celebration
- Display of American Flags on Massachusetts Avenue
- Placing of American Flags on the Graves of Veterans
- Town Day Celebration
- Veterans' Day Parade
- 250th Anniversary Celebration

(Inserted at the request of the Town Manager)

VOTED: The sum of \$40,167 be and hereby is appropriated for the following celebrations and memorials in the amounts indicated:

- A. Patriots' Day Celebration, Veteran's Day Parade and the Memorial Day Observation - \$5,667**
- B. Display of American Flags on Massachusetts Avenue - \$0**
- C. Placing of American Flags on the Graves of Veterans - \$4,500**
- D. Town Day Celebration - \$5,000**
- E. 250th Anniversary Celebration - \$25,000 (15-0-1)**

Said sums to be raised by general tax and expended under the direction of the Town Manager.

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK

ARTICLE 48

APPROPRIATION / MISCELLANEOUS

To see if the Town will vote the following: Legal Defense – To appropriate a sum of money to replenish the Legal Defense Fund established under Article 13, Section 5 of Title 1 of the Town Bylaws, Indemnification of Medical Costs, to appropriate a sum of money in accordance with the provisions of Chapter 41, Section 100B of the General Laws, to indemnify certain retired Police Officers and Firefighters for all reasonable medical and surgical expenses which they incurred, determine how the money will be raised and expended; or take any action related thereto.

(Inserted at the request of the Town Manager)

VOTED: The sum of \$15,161.34 be and hereby is appropriated for the following purposes:

A. Legal Defense - To appropriate a sum of money to replenish the Legal Defense Fund established under Article 13 of Title I of the Town By-Laws - \$0

B. Indemnification of Medical Costs – \$15,161.34

(To indemnify certain retired Police Officers and Firefighters for all reasonable medical and surgical expenses which they incurred during the previous calendar year that are the proximate result of the disability for which they were retired; and to defray the expenses of the Medical Panel required by law; provided, incurred expenses shall be considered for indemnification thereunder except only those such as are excess over covered benefits of any plan of Hospital, Surgical or other coverage which the retiree has or had available to him, either directly or through a member of his immediate family, which benefits shall be considered primary, and which must be disclosed by such plan, or by the physician, hospital or other medical personnel or facility with or without the consent of the retiree.)

Said sums to be raised by general tax and expended under the direction of the Town Manager. (16-0-1)

COMMENT: *This Article comes before Town Meeting each year. No money is being sought to replenish the Legal Defense Fund. Like prior years, the Town is indemnifying certain medical costs incurred by our police officers and firefighters who have retired with a disability.*

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK

ARTICLE 49

APPROPRIATION / WATER BODIES FUND

To see if the Town will vote to appropriate a sum of money to the Town's Water Bodies Fund for the maintenance, treatment, and oversight of all the Town's water bodies, said sum to be raised by the general tax and expended under the direction of the Town Manager, who will also report to Town Meeting on the status of the fund; or take any action related thereto.

(Inserted at the request of the Envision Arlington Standing Committee and its Spy Pond and Reservoir Task Groups, and the Arlington Conservation Commission)

VOTED: That the sum of \$85,000 be and hereby is appropriated to the Water Bodies Fund for the purpose of testing, maintaining, treating and oversight of the Town's water bodies. Said sum to be raised by the general taxes and expended under the direction of the Town Manager.

(12-4-0)

COMMENT: *The Water Bodies Fund, established by special legislation in 2008, is used for periodic testing, treatment, maintenance and oversight of the town's water bodies. The fund receives private donations as well as public appropriations.*

ARTICLE 50

APPROPRIATION / COMMUNITY PRESERVATION FUND

To see if the Town will vote to make appropriations from the Community Preservation Fund for eligible community preservation projects; for community preservation reserve accounts for historic preservation, open space and recreation, and affordable housing; for Community Preservation Act Committee administrative expenses or other eligible expenses; or take any action related thereto.

(Inserted at the request of the Community Preservation Act Committee)

VOTED: That the Finance Committee endorses the projects recommended by the Community Preservation Committee. (11-1-3)

ARTICLE 51

APPROPRIATION / HARRY BARBER COMMUNITY SERVICE PROGRAM

To see if the Town will vote to appropriate a sum of money for the Harry Barber Community Service Program for the Council on Aging, to determine how the money will be raised and expended; or take any action related thereto.

(Inserted at the request of the Council on Aging)

VOTED: That the sum of \$7,500 be and hereby is appropriated for the purpose of conducting the Harry Barber Community Service Program; said sum to be raised by general tax and expended under the direction of the Town Manager.

COMMENT: *This program affords the opportunity for senior citizens to provide service in various Town departments in exchange for payment, which they can use to help with taxes and rent.*

ARTICLE 52

APPROPRIATION / PENSION ADJUSTMENT FOR FORMER TWENTY-FIVE YEAR/ ACCIDENTAL DISABILITY EMPLOYEES

To see if the Town will vote to appropriate a sum of money to implement the provisions of Chapter 32 of Massachusetts General Laws Section 90A, 90C, 90D and 90E, pursuant to which the Town pays up to fifty percent of the maximum salary as set forth in the Compensation and Pay Plan for the position formerly held by retired employees with twenty-five or more years of service to the Town and those employees who retired under an Accidental Disability; provided, however, that no one who retires after May 1, 2010 shall be eligible under this vote unless they qualify for at least a fifty percent pension, without this vote upon their retirement; this adjustment to be paid to those who qualify and administered in accordance with prior practice and understanding relating to the retirement allowance of said retirees; determine how the money shall be raised and expended; or take any action related thereto.

(Inserted at the request of the Contributory Retirement Board)

VOTED: That the sum of \$0 be and hereby is appropriated to implement the provisions of Chapter 32 of Massachusetts General Laws Section 90A, 90C, 90D and 90E, pursuant to which the Town pays up to fifty percent of the maximum salary as set forth in the Compensation and Pay Plan for the position formerly held by retired employees with twenty-five or more years of service to the Town and those employees who retired under an Accidental Disability; provided, however, that no one who retires after May 1, 2010 shall be eligible under this vote unless they qualify for at least a fifty percent pension, without this vote, upon their retirement. This adjustment to be paid to those who qualify and administered in accordance with prior practice and understanding relating to the retirement allowance of said retirees; said sum to be expended under the direction of the Retirement Board. (15-0-1)

COMMENT: *This vote, which is required annually, allows the Retirement Board to ensure that retired employees will not drop below 50% of the current salary of the position they held as an active Town employee. An amount of \$0 is voted so that funds may be expended under this article from other available sources without further appropriation.*

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK

ARTICLE 53

APPROPRIATION / TAKINGS FOR STRATTON SCHOOL SAFE ROUTES

To see if the Town will vote to act by and through the Select Board to take by eminent domain, purchase, or otherwise acquire outright, or acquire permanent easements upon, portions of land in and around the Stratton Elementary School area for the purpose of placing sidewalks in connection with the Commonwealth's Safe Routes to School program, to appropriate a sum or sums of money for such acquisitions, determine how the money will be raised and expended, including the possibility of borrowing any or all of it; or take action related thereto.

(Inserted at the request of the Director of Planning and Community Development and the Town Manager)

VOTED: That the sum of \$0 be and hereby is appropriated to implement the provisions of the Commonwealth's Safe Routes to School Program; said sum to be raised by general tax and expended under the direction of the Town Manager.

COMMENT: *The sum of \$0 is voted so that funds may be expended under this article from other available sources without further appropriation.*

ARTICLE 54

APPROPRIATION / PRIVATE WAY REPAIRS REVOLVING FUND

To see if the Town will vote to appropriate a sum of money into the Private Ways Repairs Revolving Fund; determine how much should be appropriated into such revolving fund; or take any action related thereto.

(Inserted at the request of the Town Manager)

VOTED: That the sum of \$100,000 be and hereby is appropriated to the Private Ways Repairs Revolving Fund.

COMMENT: *This sum is to be used to help replenish the Private Way Repairs Revolving Fund. Reimbursements from abutters go directly to the General Fund.*

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK

ARTICLE 55

APPROPRIATION / MASSACHUSETTS PUBLIC LIBRARY CONSTRUCTION PROGRAM MATCH

To see if the Town will vote to apply for, accept and expend Massachusetts Public Library Construction Program ("MPLCP") grant funds if approved, and vote to raise and appropriate or take from available funds the sum of \$150,000 if said MPLCP grant is approved, said sum to be expended by the Town for library assessment, planning, feasibility and design; or take any action related thereto.

(Inserted at the request of the Board of Library Trustees and the Library Director)

VOTED: That the sum of \$75,000 be and hereby is appropriated to be expended by the Town for library assessment, planning, feasibility and design of the Fox Library, said sum to be raised by the general tax and expended under the direction of the Town Manager contingent on both the raising of an additional \$75,000 by the Board of Library Trustees and the receipt of a grant from the Massachusetts Public Library Construction Program.

COMMENT: *The Town is embarking on an analysis of a potential rebuild of the Fox Library. State grant monies are available for the assessment, planning and design phase of such a project, contingent on the Town first raising the sum of \$150,000. The Library Trustees and Library Director have pledged to raise \$75,000 from funds controlled by them; the Finance Committee recommends an appropriation of \$75,000 from the general fund to match that amount. It is the intention of the Committee that the \$75,000 be expended only if that sum is matched and only upon receipt of a grant of additional funds from the state.*

ARTICLE 56

LOCAL OPTION / ACCEPTANCE OF M.G.L. CHAPTER 203C THE PRUDENT INVESTOR RULE

To see if the Town will vote to accept the provisions of Massachusetts General Laws Chapter 203C and to authorize the trustee of the town's previously established Trust Funds, as authorized by Chapter 32B, Section 20 G.L. c. 44, § 54 and G.L. c. 44, §§ 55, 55A and 55B of the General Laws, as amended, to invest and reinvest the monies in such fund in accordance with the Prudent Investor Rule established under Chapter 203C of the Massachusetts General Laws; or take any action related thereto.

(Inserted at the request of the Town Manager)

VOTED: The no action be taken under this Article.

COMMENT: *The Finance Committee supports affording greater choice in the selection of appropriate investment vehicles for the Town's several existing trust funds. Before this state statute is adopted, however, the Finance Committee recommends that the Town's Investment Policy with respect to these funds be updated and further oversight added. With these additional safeguards in place, the Finance Committee looks forward to this Article being brought before Town Meeting in the near future.*

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK

ARTICLE 57**APPROPRIATION / MASTER PLAN UPDATE**

To see if the Town will vote to appropriate \$50,000 to update the Master Plan as endorsed by Town Meeting on May 11, 2015; or take any action related thereto.

(Inserted at the request of the Director of Planning and Community Development)

VOTED: That no action be taken under this Article.

COMMENT: *The Committee understands that funding for the Master Plan update will come from other sources.*

ARTICLE 58**LOCAL OPTION TAXES**

To see if the Town will vote to accept any local option taxes or other revenue raising options, which are made available to cities and towns through enactments of the legislature, by state regulation or court action; or take any action related thereto.

(Inserted at the request of the Finance Committee)

VOTED: That no action be taken under this Article.

COMMENT: *There are no such options available at this time.*

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK

ARTICLE 59

APPROPRIATION / OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND

To see if the Town will vote to accept into the Other Post Employment Benefits (OPEB) Trust Fund, established by Chapter 161 of the Acts of 2005, an appropriation of funds and/or the transfer of additional monies that the Town may deem advisable from other sources in order to administer and fund its OPEB obligations and administrative costs as described in said Chapter 161 of the Acts of 2005; determine how the monies shall be raised and expended; or take any action related thereto.

(Inserted at the request of the Finance Committee)

VOTED: That the Town takes the following actions:

- a. appropriates into said Other Post-Employment Benefits (OPEB) Trust Fund, authorized by Chapter 161 of the Acts of 2005, for investment and expenses the sum of \$500,000 representing that amount of money that was previously appropriated for the Non-Contributory Pension when this funding program started; said sum to be raised by the general tax.**
- b. appropriates into said fund the sum of \$155,000 representing the increased share of retiree HMO contributions as voted by the Select Board on November 6, 2006; said sum to be raised by the general tax.**
- c. appropriate into said fund the sum of \$150,000 from monies raised by the November 2024 override vote and thus raised by the general tax.**

COMMENT: These recommendations continue the program to fund the Town's unfunded liability for retiree health insurance. It has been a long-standing practice of Town Meeting to appropriate no less than \$655,000 to OPEB each year. In connection with the November 2024 override vote, the Select Board committed to appropriating an additional \$150,000 into the OPEB fund. This vote keeps that promise.

ARTICLE 60

TRANSFER OF FUNDS / CEMETERY

To see if the Town will vote to transfer a sum of money to the Cemetery Commissioners for the improvement of Town cemeteries, said sum shall be taken from the Mt. Pleasant Cemetery "Sale of Lots and Graves" and/or "Perpetual Care Funds"; or take any action related thereto.

(Inserted at the request of the Finance Committee)

VOTED: That the Town transfers \$240,000 to the Cemetery Commissioners for the care of Town cemeteries, and \$10,000 to the Capital Budget for headstone maintenance and repair, said sums to be taken from the Perpetual Care Fund.

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK

ARTICLE 61

APPROPRIATION / OVERLAY RESERVE

To see if the Town will vote to appropriate a sum of money from previous years overlay reserve surplus accounts, determine to what purpose this appropriation shall be made; or take any action related thereto.

(Inserted at the request of the Finance Committee)

VOTED: That the sum of \$750,000 be and hereby is appropriated, to be transferred from Overlay Reserve Surplus Accounts of previous fiscal years, said sum to be utilized in the determination of the tax rate.

COMMENT: *Each year, monies are set aside to cover tax abatements and exemptions. Unused accumulated “overlay” amounts are held in reserve until the Assessors determine that they are no longer needed, at which point the Assessors release funds, which can be used for other Town purposes.*

ARTICLE 62

APPROPRIATION / LONG TERM STABILIZATION FUND

To see if the Town will make an appropriation to the Long-Term Stabilization Fund in accordance with the provisions of the General Laws, Chapter 40, Section 5B, as amended, or other appropriate provisions of law, determine how the money shall be raised and expended; or take any action related thereto.

(Inserted at the request of the Finance Committee)

VOTED: That the sum of \$100,000 be and hereby is appropriated to the Long-Term Stabilization Fund, said sum to be raised by general tax.

COMMENT: *The Finance Committee strongly recommends that Town Meeting continue its long-standing practice of appropriating this amount each year into the Long-Term Stabilization Fund into order to protect the financial position of the Town and to reinforce the Town’s strong bond rating.*

ARTICLE 63

USE OF FREE CASH

To see if the Town will vote to authorize the taking of a sum of money voted for appropriations heretofore made at the Town Meeting under the Warrant and not voted to be borrowed from available funds in the Treasury, and authorize the Assessors to use free cash in the Treasury to that amount in the determination of the tax rate for the Fiscal Year beginning July 1, 2024; or take any action related thereto.

(Inserted at the request of the Finance Committee)

VOTED: That the sum of \$8,941,936 be taken from available funds in the treasury, and that the Board of Assessors is instructed to use said amount in the determination of the tax rate.

COMMENT: *“Free Cash” or “Unencumbered Funds” is that surplus amount left after the close of a fiscal year. Once the funds are certified by the State Bureau of Accounts, they can be used for another fiscal year budget. It is the long-standing practice of the Town to use 50% of the available “free cash” in the next year after certification. This vote accomplishes that.*

ARTICLE 64

APPROPRIATION / FISCAL STABILITY STABILIZATION FUND

To see if the Town will make an appropriation to or from the Fiscal Stability Stabilization Fund created under Article 65 of the 2005 Annual Town Meeting or any other enabling action of Town Meeting in accordance with the provisions of the General Laws, Chapter 40, Section 5B, as amended, or other appropriate provisions of law, determine how the money shall be raised and expended; or take any action related thereto.

(Inserted at the request of the Finance Committee)

VOTED: The Finance Committee will report on this Article at Town Meeting.

COMMENT: *An appropriation out of the Fiscal Stability Stabilization Fund will be required to balance the FY 2025 budget. How much of an appropriation is needed will depend on the amount of the appropriation needed in connection with Article 65, Collective Bargaining. At the time of the writing of this Report, no agreements have been reached; however, agreements could be reached before Town Meeting concludes. Even if agreements are not reached, the Finance Committee will recommend an appropriation of \$1,107,282 to help fund the Salary Reserve account for future contracts.*

ARTICLE 65

COLLECTIVE BARGAINING

To see if the Town will vote to fund any fiscal items in the event that any are contained in collective bargaining agreements between the Town and the following named collective bargaining units, and to fund for non-union, M Schedule, and elected officials' salaries or fringe benefits, determine how the money shall be raised and expended; or take any action related thereto:

- A. Service Employees International Union;
- B. American Federation of State, County and Municipal Employees;
- C. Robbins Library Professional Association;
- D. Arlington Police Patrol Officers' Association;
- E. Arlington Ranking Officers' Association;
- F. Arlington International Association of Firefighters; and
- G. Management and Non-Union Employees
- H. Full-time elected officials

(Inserted at the request of the Town Manager)

VOTED: The Finance Committee will report on this Article at Town Meeting.

COMMENT: *At the time of the writing of this Report, no agreements have been reached; however, agreements could be reached before Town Meeting concludes. Even if agreements are not reached, the Finance Committee will recommend an appropriation of \$1,107,282 to help fund the Salary Reserve account for future contracts.*

ARTICLE 66

THE SELECT BOARD WILL REPORT ON THIS ARTICLE.

APPENDIX B
Fiscal Year 2025 Budgets

The Finance Committee recommends that the sums be appropriated to defray obligations, outlays, and expenses for the Fiscal Year ending June 30, 2025 to be raised by general tax except as otherwise specifically voted, and expended.

Individual Sub-Budgets to be voted separately. Finance Committee votes which were not unanimous are notated (yes-no-abstain).

Note that the previous year budgets do not include salary adjustments approved by Town Meeting and funded through the collective bargaining and reclassification articles in that fiscal year.

1 Finance Committee	2022	2023	2024	2025	\$ change	% change
Personnel Services	8,201	8,238	8,353	8,353	0	0.00%
Expenses	2,945	3,495	3,495	3,495	0	0.00%
TAXATION TOTAL	11,146	11,733	11,848	11,848	0	0.00%
	4.16%	5.27%	0.98%	0.00%		
Detail of Personnel Services:						
Executive Secretary * (.2)	5,151	5,738	5,853	5,853	0	0.00%
Chair	1,000	1,000	1,000	1,000	0	0.00%
Vice-chairs (3)	1,500	1,500	1,500	1,500	0	0.00%
Recording Secretary *	550	0	0	0	0	
Other members (16)	0	0	0	0	0	
TOTAL PERSONNEL SERVICES	8,201	8,238	8,353	8,353	0	0.00%
<i>* The Executive Secretary is also the Recording Secretary as of FY 2023</i>						

2 Select Board	2022	2023	2024	2025	\$ change	% change
Personnel Services	356,692	311,517	279,920	272,479	(7,441)	-2.66%
Expenses	124,160	100,550	100,550	100,550	0	0.00%
APPROPRIATION TOTAL	480,852	412,067	380,470	373,029	(7,441)	-1.96%
Water & Sewer Ent. Fund offset	(34,812)	(24,025)	(24,615)	(28,509)	(3,894)	15.82%
TAXATION TOTAL	446,040	388,042	355,855	344,520	(11,335)	-3.19%
	-20.45%	-13.00%	-8.29%	-3.19%		
a. Administration and Licensing						
Personnel Services	307,359	311,517	279,920	272,479	(7,441)	-2.66%
Expenses	22,550	22,550	22,550	22,550	0	0.00%
Water & Sewer Ent. Fund offset	(34,812)	(24,025)	(24,615)	(28,509)	(3,894)	15.82%
TOTAL	295,097	310,042	277,855	266,520	(11,335)	-4.08%
Detail of Personnel Services:						
Board Administrator	108,930	112,534	98,166	101,846	3,680	3.75%
Office Manager	71,403	72,474	75,858	73,130	(2,728)	-3.60%
Administrative Assistant	59,652	59,451	62,309	53,842	(8,467)	-13.59%
Principal Clerk & Typist (1,1,.54,.54)	45,927	44,931	25,624	25,624	0	0.00%
Longevity	5,947	6,627	2,463	2,537	74	3.00%
SUB TOTAL	291,859	296,017	264,420	256,979	(7,441)	-2.81%
Chair	3,500	3,500	3,500	3,500	0	0.00%
Members (4)	12,000	12,000	12,000	12,000	0	0.00%
TOTAL PERSONNEL SERVICES	307,359	311,517	279,920	272,479	(7,441)	-2.66%
b. Elections and Town Meeting *						
Personnel Services *	49,333	see				
Expenses *	23,610	Clerk's				
State reimbursement for state elections	0	Budget				
TOTAL	72,943					
c. Accounting and Auditing						
	78,000	78,000	78,000	78,000	0	0.00%
<i>* Elections moved to Clerk's budget in FY 2023</i>						

APPENDIX B
Fiscal Year 2025 Budgets

3 Town Manager	2022	2023	2024	2025	\$ change	% change
Personnel Services	910,850	921,342	983,396	986,059	2,663	0.27%
Expenses	63,552	63,552	63,552	63,552	0	0.00%
APPROPRIATION TOTAL	974,402	984,894	1,046,948	1,049,611	2,663	0.25%
Water & Sewer Ent. Fund offset	(182,629)	(186,205)	(190,715)	(200,068)	(9,353)	4.90%
CPA Offsets	(43,554)	(44,609)	(49,611)	(51,423)	(1,812)	3.65%
ARPA Offset			(61,169)	(63,449)	(2,280)	3.73%
TAXATION TOTAL	748,219	754,080	745,453	734,671	(10,782)	-1.45%
	-0.42%	0.78%	-1.14%	-1.45%		
Detail of Personnel Services:						
Town Manager *	214,383	233,897	248,625	229,500	(19,125)	-7.69%
Deputy Town Manager - Finances	147,536	151,719	141,760	144,595	2,835	2.00%
Deputy Town Manager - Operations	139,860	143,928	152,748	162,180	9,432	6.17%
Purchasing Officer	98,967	100,452	90,658	90,658	0	0.00%
Exec Sec'y / Admin Ass't	73,267	75,735	79,250	82,192	2,942	3.71%
Budget Director	74,616	75,735	91,749	88,448	(3,301)	-3.60%
Public Information Officer	105,896	107,484	112,282	116,450	4,168	3.71%
Communications Coordinator (ARPA-funded)	0	0	61,169	63,449		
BASE SALARY + STEPS	854,525	888,950	978,241	977,472	(769)	-0.08%
Longevity	11,360	7,396	5,155	8,587	3,432	66.58%
Other benefits **	44,965	24,996	0	0	0	
TOTAL PERSONNEL SERVICES	910,850	921,342	983,396	986,059	2,663	0.27%
* FY2024 includes \$19,125 one month overlap for hand-off to new Town Manager						
** no housing stipend in new contract						

4 Human Resources	2022	2023	2024	2025	\$ change	% change
Personnel Services	326,741	326,328	347,317	356,571	9,254	2.66%
Expenses	56,450	56,450	56,450	56,450	0	0.00%
APPROPRIATION TOTAL	383,191	382,778	403,767	413,021	9,254	2.29%
Water & Sewer Ent. Fund offset	(18,495)	(18,495)	(18,788)	(19,488)	(700)	3.73%
TAXATION TOTAL	364,696	364,283	384,979	393,533	8,554	2.22%
	-0.26%	-0.11%	5.68%	2.22%		
Detail of Human Resources:						
Director of Human Resources	127,092	128,998	136,210	138,934	2,724	2.00%
Asst Dir & Benefits Admins (2.8)	191,894	189,480	202,896	209,090	6,194	3.05%
BASE SALARY + STEPS	318,986	318,478	339,106	348,024	8,918	2.63%
Longevity	7,755	7,850	8,211	8,547	336	4.09%
TOTAL PERSONNEL SERVICES	326,741	326,328	347,317	356,571	9,254	2.66%

5 Information Technology	2022	2023	2024	2025	\$ change	% change
Personnel Services	698,926	701,019	720,367	737,904	17,537	2.43%
Expenses	624,213	639,213	678,813	773,713	94,900	13.98%
APPROPRIATION TOTAL	1,323,139	1,340,232	1,399,180	1,511,617	112,437	8.04%
Water & Sewer Ent. Fund offset	(229,328)	(239,628)	(244,855)	(255,664)	(10,809)	4.41%
TAXATION TOTAL	1,093,811	1,100,604	1,154,325	1,255,953	101,628	8.80%
	2.67%	0.62%	4.88%	8.80%		
Detail of Personnel Services:						
Chief Information Officer	153,699	157,222	163,573	163,573	0	0.00%
Deputy Director of IT	105,896	107,484	112,282	117,939	5,657	5.04%
Manager of Enterprise Applications	90,420	93,005	93,005	92,250	(755)	-0.81%
Senior Programmer	79,918	81,928	81,916	91,060	9,144	11.16%
Systems Analyst / Project Manager	98,967	89,948	97,548	101,190	3,642	3.73%
MUNIS Systems Analyst	98,967	100,452	94,037	94,037	0	0.00%
IT Administrative Assistant	62,539	62,539	69,566	69,566	0	0.00%
BASE SALARY + STEPS	690,406	692,578	711,927	729,615	17,688	2.48%
Overtime	1,000	1,000	1,000	1,000	0	0.00%
Longevity	7,095	7,016	7,015	6,864	(151)	-2.15%
Stipends	425	425	425	425		
TOTAL PERSONNEL SERVICES	698,926	701,019	720,367	737,904	17,537	2.43%

APPENDIX B
Fiscal Year 2025 Budgets

6 Comptroller	2022	2023	2024	2025	\$ change	% change
Personnel Services	349,230	339,896	351,456	367,116	15,660	4.46%
Expenses	27,600	27,600	27,600	27,600	0	0.00%
APPROPRIATION TOTAL	376,830	367,496	379,056	394,716	15,660	4.13%
Water & Sewer Ent. Fund offset	(31,529)	(31,516)	(31,448)	(32,346)	(898)	2.86%
TAXATION TOTAL	345,301	335,980	347,608	362,370	14,762	4.25%
	-0.20%	-2.70%	3.46%	4.25%		
Detail of Personnel Services:						
Comptroller	136,366	140,381	148,013	148,705	692	0.47%
Assistant Comptroller	85,609	83,238	84,769	92,173	7,404	8.73%
Senior Accountant	59,058	49,183	54,895	62,493	7,598	13.84%
Principal Account Clerk / Bookkeeper	55,010	55,010	52,058	51,691	(367)	-0.70%
BASE SALARY + STEPS	336,043	327,812	339,735	355,062	15,327	4.51%
Other benefits & stipends	850	850	850	850	0	0.00%
Part time and overtime	6,000	6,000	6,000	6,000	0	0.00%
Longevity	6,337	5,234	4,871	5,204	333	6.84%
TOTAL PERSONNEL SERVICES	349,230	339,896	351,456	367,116	15,660	4.46%

7 Treasurer-Collector	2022	2023	2024	2025	\$ change	% change
Personnel Services	672,516	653,219	681,747	679,989	(1,758)	-0.26%
Expenses	166,663	166,663	166,663	166,663	0	0.00%
APPROPRIATION TOTAL	839,179	819,882	848,410	846,652	(1,758)	-0.21%
Water & Sewer Ent. Fund offset	(115,423)	(116,562)	(116,889)	(118,932)	(2,043)	1.75%
TAXATION TOTAL	723,756	703,320	731,521	727,720	(3,801)	-0.52%
	1.28%	-2.82%	4.01%	-0.52%		
Detail of Personnel Services:						
Treasurer	125,498	129,350	123,705	114,924	(8,781)	-7.10%
Deputy Treasurer	92,084	86,399	86,643	82,605	(4,038)	-4.66%
Clerical (8)	431,309	422,170	456,099	461,371	5,272	1.16%
BASE SALARY + STEPS	648,891	637,919	666,447	658,900	(7,547)	-1.13%
Overtime	10,000	10,000	10,000	14,640	4,640	46.40%
Deputy Tax Collector Wages	3,000	0	0	0	0	
Stipends (training)	3,400	3,400	3,400	3,400	0	0.00%
Longevity	7,225	1,900	1,900	3,049	1,149	60.47%
TOTAL PERSONNEL SERVICES	672,516	653,219	681,747	679,989	(1,758)	-0.26%

8 Postage	2022	2023	2024	2025	\$ change	% change
Personnel Services	33,847	36,473	38,994	40,332	1,338	3.43%
Expenses	190,883	188,257	188,257	168,257	(20,000)	-10.62%
APPROPRIATION TOTAL	224,730	224,730	227,251	208,589	(18,662)	-8.21%
Water & Sewer Ent. Fund offset	(38,861)	(38,861)	(39,235)	(39,297)	(62)	0.16%
TAXATION TOTAL	185,869	185,869	188,016	169,292	(18,724)	-9.96%
	-0.05%	0.00%	1.16%	-9.96%		
Detail of Personnel Services:						
Output Media Handler (.66)	33,160	33,160	35,681	37,019	1,338	3.75%
BASE SALARY + STEPS	33,160	33,160	35,681	37,019	1,338	3.75%
Stipends	225	225	225	225	0	0.00%
Auto allowance *		2,626	2,626	2,626	0	
Longevity	462	462	462	462	0	0.00%
TOTAL PERSONNEL SERVICES	33,847	36,473	38,994	40,332	1,338	3.43%
* Auto allowance moved from Expenses line						

APPENDIX B
Fiscal Year 2025 Budgets

9 Board of Assessors	2022	2023	2024	2025	\$ change	% change
Personnel Services	311,837	291,393	301,343	309,694	8,351	2.77%
Expenses	33,248	32,248	35,248	35,248	0	0.00%
TAXATION TOTAL	345,085	323,641	336,591	344,942	8,351	2.48%
	0.94%	-6.21%	4.00%	2.48%		
<u>Detail of Personnel Services:</u>						
Director of Assessments	119,571	97,892	101,847	105,665	3,818	3.75%
Office Manager	72,427	72,427	80,399	80,399	0	0.00%
Data Collector	62,539	62,539	55,051	57,080	2,029	3.69%
Sr. Clerk Typist	38,129	39,560	44,353	46,518	2,165	4.88%
Board Members (3)	14,700	14,700	14,700	14,700	0	0.00%
BASE SALARY + STEPS	307,366	287,118	296,350	304,362	8,012	2.70%
Overtime	1,000	1,000	1,000	1,000	0	0.00%
Longevity	2,196	1,000	1,718	2,057	339	19.73%
Auto allowance *		1,000	1,000	1,000	0	
Stipends	1,275	1,275	1,275	1,275	0	0.00%
TOTAL PERSONNEL SERVICES	311,837	291,393	301,343	309,694	8,351	2.77%
<i>* Auto allowance moved from Expenses line</i>						

10 Legal	2022	2023	2024	2025	\$ change	% change
Personnel Services	450,314	466,454	497,053	489,283	(7,770)	-1.56%
Expenses	136,665	136,665	136,665	136,665	0	0.00%
APPROPRIATION TOTAL	586,979	603,119	633,718	625,948	(7,770)	-1.23%
Water & Sewer Ent. Fund offset	(115,788)	(112,558)	(117,424)	(121,520)	(4,096)	3.49%
TAXATION TOTAL	471,191	490,561	516,294	504,428	(11,866)	-2.30%
	-3.08%	4.11%	5.25%	-2.30%		
<u>Detail of Personnel Services:</u>						
Town Counsel	145,881	150,039	158,061	151,123	(6,938)	-4.39%
Benefits Atty./ Workers' Compensation Agent	117,144	122,901	129,825	132,422	2,597	2.00%
Asst Admin / Claims Coordinator	69,319	72,997	79,250	77,826	(1,424)	-1.80%
Paralegals & Asst Claims Coordinator (2)	115,811	118,317	125,556	126,837	1,281	1.02%
BASE SALARY + STEPS	448,155	464,254	492,692	488,208	(4,484)	-0.91%
Longevity	2,159	2,200	4,361	1,075	(3,286)	-75.35%
TOTAL PERSONNEL SERVICES	450,314	466,454	497,053	489,283	(7,770)	-1.56%

11 Town Clerk	2022	2023	2024	2025	\$ change	% change
Personnel Services	241,716	438,194	388,194	479,056	90,862	23.41%
Expenses	29,260	81,060	94,460	103,734	9,274	9.82%
TAXATION TOTAL	270,976	519,254	482,654	582,790	100,136	20.75%
	1.03%	91.62%	-7.05%	20.75%		
a. Town Clerk's Office						
Personnel Services	241,716	256,199	269,204	286,476	17,272	6.42%
Expenses	29,260	17,310	17,610	17,610	0	0.00%
TOTAL	270,976	273,509	286,814	304,086	17,272	6.02%
<u>Detail of Personnel Services:</u>						
Town Clerk	97,521	98,984	102,982	105,042	2,060	2.00%
Ass't Town Clerk	61,141	62,679	62,670	77,375	14,705	23.46%
Other Clerks (2)	76,258	87,052	95,768	98,935	3,167	3.31%
BASE SALARY + STEPS	234,920	248,715	261,420	281,352	19,932	7.62%
Overtime	3,500	3,500	3,500	3,500	0	0.00%
Stipends	850	850	850	850	0	0.00%
Longevity	2,446	3,134	3,434	774	(2,660)	-77.46%
TOTAL PERSONNEL SERVICES	241,716	256,199	269,204	286,476	17,272	6.42%
b. Elections and Town Meeting *, **						
Personnel Services		181,995	118,990	192,580	143,247	290.37%
Expenses		63,750	76,850	86,124	62,514	264.78%
TOTAL	72,943	245,745	195,840	278,704	205,761	105.07%
<i>* Elections moved to Clerk's budget in FY 2023</i>						
<i>** Three elections in FY 2025 (primary, general and town)</i>						

APPENDIX B
Fiscal Year 2025 Budgets

12 Board of Registrars	2022	2023	2024	2025	\$ change	% change
Personnel Services	59,762	59,612	56,285	58,483	2,198	3.91%
Expenses	13,250	15,250	15,250	15,250	0	0.00%
TOTAL	73,012	74,862	71,535	73,733	2,198	3.07%
	0.27%	2.53%	-4.44%	3.07%		
<u>Detail of Personnel Services:</u>						
Registrar of Voters	1,500	1,500	1,500	1,500	0	0.00%
Registrars of Voters (3 PT)	1,500	1,500	1,500	1,500	0	0.00%
Moderator	500	500	500	500	0	0.00%
Assistant Registrar of Voters	52,687	52,687	49,860	52,058	2,198	4.41%
Election tech support	150	0	0	0	0	
BASE SALARY + STEPS	56,337	56,187	53,360	55,558	2,198	4.12%
Overtime	2,500	2,500	2,500	2,500	0	0.00%
Stipends	425	425	425	425	0	0.00%
Longevity	500	500	0	0	0	
TOTAL PERSONNEL SERVICES	59,762	59,612	56,285	58,483	2,198	3.91%

13 Parking	2022	2023	2024	2025	\$ change	% change
Personnel Services	74,552	74,552	65,575	71,220	5,645	8.61%
Expenses	20,780	20,780	20,780	20,780	0	0.00%
APPROPRIATION TOTAL	95,332	95,332	86,355	92,000	5,645	6.54%
Parking meter offset	(37,276)	(36,564)	(32,075)	(34,898)	(2,823)	8.80%
TAXATION TOTAL	58,056	58,768	54,280	57,102	2,822	5.20%
	0.17%	1.23%	-7.64%	5.20%		
<u>Detail of Personnel Services:</u>						
Data Input Operator / Clerk	72,427	72,427	64,150	69,795	5,645	8.80%
BASE SALARY + STEPS	72,427	72,427	64,150	69,795	5,645	8.80%
Overtime	1,000	1,000	1,000	1,000	0	0.00%
Longevity	700	700	0	0	0	
Stipends	425	425	425	425	0	0.00%
TOTAL PERSONNEL SERVICES	74,552	74,552	65,575	71,220	5,645	8.61%

14 Planning & Community Development	2022	2023	2024	2025	\$ change	% change
Personnel Services	699,731	781,248	799,601	803,181	3,580	0.45%
Expenses	27,821	35,021	35,021	38,621	3,600	10.28%
APPROPRIATION TOTAL	727,552	816,269	834,622	841,802	7,180	0.86%
Urban Renewal Fund / Central School offset	(10,000)	(10,000)	(10,000)		10,000	-100.00%
School offset *	(40,352)	(42,425)	(46,022)	(47,739)	(1,717)	3.73%
Conservation Comm. Fees & Fines Account	(7,192)	(7,036)	(7,640)	(7,963)	(323)	4.23%
CDBG Planning Offset	(40,000)	(53,702)	(55,043)	(51,341)	3,702	-6.73%
CDBG Administrator offset **		(71,918)	(80,885)	(79,221)		
CDBG Affordable Housing ***	(12,335)				0	
TAXATION TOTAL	617,673	631,188	635,032	655,539	20,507	3.23%
	3.54%	2.19%	0.61%	3.23%		
<u>Detail of Personnel Services:</u>						
Director	129,295	133,204	131,158	136,076	4,918	3.75%
Economic Dev't Coordinator	98,967	100,452	90,658	90,658	0	0.00%
Ass't Director	97,180	100,452	104,966	90,658	(14,308)	-13.63%
Senior Planner	77,784	69,420	75,388	75,388	0	0.00%
Sustainability Manager *	80,703	84,848	92,042	95,476	3,434	3.73%
Office Manager	52,941	54,926	59,669	66,517	6,848	11.48%
Environmental Planner	71,918	70,359	76,402	79,630	3,228	4.23%
CDBG Administrator **		71,918	80,885	78,921	(1,964)	
Senior Transportation Planner	88,325	93,012	87,108	88,732	1,624	1.86%
BASE SALARY + STEPS	697,113	778,591	798,276	802,056	3,780	0.47%
Longevity	1,793	1,832	500	300	(200)	-40.00%
Stipends	825	825	825	825	0	0.00%
TOTAL PERSONNEL SERVICES	699,731	781,248	799,601	803,181	3,580	0.45%
* Position 1/2 funded through school offset						
** Position previously not listed because it is funded through CDBG. Included as of FY23 with corresponding offset						
*** CDBG Affordable Housing offset rolled into CDBG Planning Offset in FY 2023						

APPENDIX B
Fiscal Year 2025 Budgets

15	Redevelopment Board					\$ change	% change
		2022	2023	2024	2025		
	Expenses	10,800	10,800	10,800	12,800	2,000	18.52%
	TAXATION TOTAL	10,800	10,800	10,800	12,800	2,000	18.52%
		0.00%	0.00%	0.00%	18.52%		

16	Zoning Board of Appeals					\$ change	% change
		2022	2023	2024	2025		
	Personnel Services	22,834	53,400	63,610	66,423	2,813	4.42%
	Expenses	10,300	10,300	10,300	10,300	0	0.00%
	TAXATION TOTAL	33,134	63,700	73,910	76,723	2,813	3.81%
		0.61%	92.25%	16.03%	3.81%		
	Detail of Personnel Services:						
	Principal Clerk & typist (.29,.49,.89,.89)	22,834	53,400	63,610	65,980	2,370	3.73%
	BASE SALARY + STEPS	22,834	53,400	63,610	65,980	2,370	3.73%
	Longevity	0	0	0	443	443	
	TOTAL PERSONNEL SERVICES	22,834	53,400	63,610	66,423	2,813	4.42%

APPENDIX B
Fiscal Year 2025 Budgets

17	Public Works	2022	2023	2024	2025	\$ change	% change
ADMINISTRATION	All Public Works						
	Personnel Services	4,267,674	4,445,138	4,708,377	4,801,558	93,181	1.98%
	Expenses	7,109,288	7,424,825	7,597,586	7,902,586	305,000	4.01%
	APPROPRIATION TOTAL	11,376,962	11,869,963	12,305,963	12,704,144	398,181	3.24%
	Water & Sewer Ent. Fund offset	(1,186,943)	(1,179,751)	(1,249,360)	(1,290,788)	(41,428)	3.32%
	Other offsets and transfers	(185,000)	(215,000)	(245,000)	(275,000)	(30,000)	12.24%
	TAXATION TOTAL	10,005,019	10,475,212	10,811,603	11,138,356	326,753	3.02%
		0.08%	4.70%	3.21%	3.02%		
	For fiscal year 2025, the Director of Public Works is hereby authorized to transfer funds within this budget.						
	a. Public Works Administration						
	Personnel Services	507,674	594,933	623,942	639,308	15,366	2.46%
	Expenses	20,600	20,600	20,600	30,600	10,000	48.54%
	APPROPRIATION TOTAL	528,274	615,533	644,542	669,908	25,366	3.94%
	Recycling fund offset	(35,000)	(35,000)	(35,000)	(35,000)	0	0.00%
	Water & Sewer Ent. Fund offset	(271,910)	(264,137)	(314,178)	(322,271)	(8,093)	2.58%
	TAXATION TOTAL	221,364	316,396	295,364	312,637	17,273	5.85%
		-14.09%	42.93%	-6.65%	5.85%		
	Detail of Personnel Services:						
ENGINEERING	Director of Public Works	153,039	157,260	163,573	163,573	0	0.00%
	Assistant Director of Public Works	98,967	100,452	99,369	103,078	3,709	3.73%
	Recycling Coordinator (.86)	61,203	62,121	70,967	73,602	2,635	3.71%
	Administrative Assistant	55,371	55,371	53,418	55,403	1,985	3.72%
	Principal Accounting Clerk / Bookkeeper	47,126	48,894	49,860	51,691	1,831	3.67%
	Principal Clerk / Stenographer	52,687	46,259	46,391	48,096	1,705	3.68%
	Waste diversion & curbside enforcement (.71)	21,861	27,495	30,005	30,005	0	0.00%
	Systems Analyst / Director GIS *		77,633	93,322	96,823	3,501	3.75%
	BASE SALARY + STEPS	490,254	575,485	606,905	622,271	15,366	2.53%
	Longevity	5,890	7,918	5,507	5,507	0	0.00%
	Overtime, double-time & out-of-grade pay	10,255	10,255	10,255	10,255	0	0.00%
	Clothing allowance and stipends	1,275	1,275	1,275	1,275		
	TOTAL PERSONNEL SERVICES	507,674	594,933	623,942	639,308	15,366	2.46%
	<i>* Director GIS moved from Information Technology in FY23</i>						
	b. Engineering						
	Personnel Services	355,319	360,396	376,066	389,675	13,609	3.62%
	Expenses	88,500	88,500	88,500	88,500	0	0.00%
	APPROPRIATION TOTAL	443,819	448,896	464,566	478,175	13,609	2.93%
	Water & Sewer Ent. Fund offset	(279,946)	(275,168)	(283,450)	(293,118)	(9,668)	3.41%
	TAXATION TOTAL	163,873	173,728	181,116	185,057	3,941	2.18%
		-9.67%	6.01%	4.25%	2.18%		
	Detail of Personnel Services:						
	Town Engineer	115,426	117,157	122,347	126,889	4,542	3.71%
	Assistant Town Engineer	92,084	93,005	93,005	101,129	8,124	8.74%
	Jr. Engineer	75,639	75,639	83,918	74,211	(9,707)	-11.57%
	Jr. Engineer	64,399	66,815	69,016	80,885	11,869	17.20%
	BASE SALARY + STEPS	347,548	352,616	368,286	383,114	14,828	4.03%
	Longevity	2,921	2,930	2,930	1,711	(1,219)	-41.60%
	Overtime	3,800	3,800	3,800	3,800	0	0.00%
	Clothing allowance	1,050	1,050	1,050	1,050		
	TOTAL PERSONNEL SERVICES	355,319	360,396	376,066	389,675	13,609	3.62%

APPENDIX B
Fiscal Year 2025 Budgets

CEMETERIES

c. Cemetery							
Personnel Services	272,180	271,310	290,032	290,979	947	0.33%	
Expenses	162,500	192,500	222,500	222,500	0	0.00%	
APPROPRIATION TOTAL	434,680	463,810	512,532	513,479	947	0.18%	
Transfer from Cemetery Fund (see Article 60)	(150,000)	(180,000)	(210,000)	(240,000)	(30,000)	14.29%	
TAXATION TOTAL	284,680	283,810	302,532	273,479	(29,053)	-9.60%	
	1.13%	-0.31%	6.60%	-9.60%			
Detail of Personnel Services:							
Supervisor	79,918	81,928	81,916	91,060	9,144	11.16%	
Working Foreman	61,826	61,826	68,930	61,574	(7,356)	-10.67%	
Motor Equip. Operator	50,947	47,168	52,926	52,928	2	0.00%	
Principal Clerk	50,460	50,460	56,332	56,332	0	0.00%	
BASE SALARY + STEPS	243,151	241,382	260,104	261,894	1,790	0.69%	
Longevity	5,397	6,296	6,296	5,453	(843)	-13.39%	
Overtime, double-time & out-of-grade pay	22,157	22,157	22,157	22,157	0	0.00%	
Stipends and clothing allowance	1,475	1,475	1,475	1,475			
TOTAL PERSONNEL SERVICES	272,180	271,310	290,032	290,979	947	0%	

NATURAL RESOURCES

d. Natural Resources (inc. field maintenance)							
Personnel Services	1,071,799	1,197,760	1,245,531	1,270,281	24,750	1.99%	
Expenses	549,000	549,000	549,000	549,000	0	0.00%	
APPROPRIATION TOTAL	1,620,799	1,746,760	1,794,531	1,819,281	24,750	1.38%	
Field maintenance	50,000	60,000	60,000	90,000	30,000	50.00%	
TAXATION TOTAL	1,670,799	1,806,760	1,854,531	1,909,281	54,750	2.95%	
	0.40%	8.14%	2.64%	2.95%			
Detail of Personnel Services:							
Forestry Supervisor	79,918	81,928	81,916	91,060	9,144	11.16%	
Parks Maintenance Supervisor	78,351	79,135	77,519	87,449	9,930	12.81%	
Working Foreman / Tree Climber	63,642	63,642	68,372	70,939	2,567	3.75%	
Working Foreman / Laborer	61,826	61,826	68,930	68,933	3	0.00%	
Motor Equip. Operator (2)	113,461	113,461	118,427	118,433	6	0.01%	
Park Maintenance Craftsman (5)	275,421	272,164	287,882	292,042	4,160	1.45%	
Tree Climber (3)	164,859	166,663	176,495	181,750	5,255	2.98%	
Tree Warden	75,639	75,735	79,250	79,250	0	0.00%	
Laborer (3)	139,908	143,760	150,285	151,466	1,181	0.79%	
BASE SALARY + STEPS	1,053,025	1,058,314	1,109,076	1,141,322	32,246	2.91%	
Longevity	10,899	11,268	8,277	10,781	2,504	30.25%	
Overtime, double-time & out-of-grade pay	0	120,303	120,303	110,303	(10,000)	-8.31%	
Clothing allowance	7,875	7,875	7,875	7,875			
TOTAL PERSONNEL SERVICES	1,071,799	1,197,760	1,245,531	1,270,281	24,750	1.99%	

APPENDIX B
Fiscal Year 2025 Budgets

HIGHWAYS	e. Sanitation/Highway Div. (inc. snow & ice)						
	Personnel Services	1,614,642	1,572,569	1,693,720	1,717,431	23,711	1.40%
	Expenses	638,000	653,000	653,000	653,000	0	0.0
	APPROPRIATION TOTAL	2,252,642	2,225,569	2,346,720	2,370,431	23,711	1.01%
	Water & Sewer Ent. Fund offset	(445,893)	(450,528)	(455,941)	(472,693)	(16,752)	3.67%
	Highway total	1,806,749	1,775,041	1,890,779	1,897,738	6,959	0.37%
	Sanitation expenses (15-1-0)	4,011,675	4,272,212	4,394,973	4,644,973	250,000	5.69%
	Removal of ice & snow *	1,172,013	1,172,013	1,172,013	1,172,013	0	0.00%
	TAXATION TOTAL	6,990,437	7,219,266	7,457,765	7,714,724	256,959	3.45%
		0.73%	3.27%	3.30%	3.45%		
	Detail of Personnel Services:						
	Operations Manager	101,437	103,988	103,973	115,579	11,606	11.16%
	Sup. of Highway/Water/Sewer	83,930	87,762	87,749	97,542	9,793	11.16%
	Fuel depot stipend	3,000	3,000	3,000	3,000	0	0.00%
	Working Foreman Highway (2)	127,284	127,284	141,872	141,878	6	0.00%
	Working Foreman / Mason	61,826	61,826	66,439	66,441	2	0.00%
	Licensed Mason	56,167	56,167	60,465	54,883	(5,582)	-9.23%
	Motor Equipment Operator (12)	650,576	607,993	668,482	673,041	4,559	0.68%
	Crane Operator	59,257	59,257	64,940	66,139	1,199	1.85%
	Working Foreman / Painter	61,826	61,826	68,930	68,933	3	0.00%
	Carpenter	56,167	56,167	62,732	62,735	3	0.00%
	Dispatcher	56,167	56,167	62,732	62,735	3	0.00%
	Laborer / Watchman	47,920	41,551	52,926	54,971	2,045	3.86%
	Temporary/Seasonal Laborers	65,000	65,000	65,000	65,000	0	0.00%
	BASE SALARY + STEPS	1,430,557	1,387,988	1,509,240	1,532,877	23,637	1.57%
	Longevity	15,436	15,932	15,831	15,905	74	0.47%
	Overtime, double-time & out-of-grade pay	157,624	157,624	157,624	157,624	0	0.00%
	Clothing allowance	11,025	11,025	11,025	11,025		
	TOTAL PERSONNEL SERVICES	1,614,642	1,572,569	1,693,720	1,717,431	23,711	1.40%
SANITATION	Sanitation expenses						
	Curbside collection	2,569,450	2,800,000	2,884,000	3,009,000	125,000	4.33%
	Rubbish Disposal (tip fee)	1,012,225	1,037,212	1,075,973	1,200,973	125,000	11.62%
	Yard waste disposal	115,000	115,000	115,000	115,000	0	0.00%
	Solid Fill / Residual Disposal	180,000	180,000	180,000	180,000	0	0.00%
	Recycling	50,000	50,000	50,000	50,000	0	0.00%
	Food scrap diversion program	50,000	50,000	50,000	50,000	0	0.00%
	Hazardous Waste (collection & disposal)	35,000	40,000	40,000	40,000	0	0.00%
	TOTAL SANITATION EXPENSES	4,011,675	4,272,212	4,394,973	4,644,973	250,000	5.69%
	* Snow & ice is budgeted at approximately 80% of the 10-year average of expenditures						
MTR EQUIP REPAIR	f. Motor Equipment Repair						
	Personnel Services	446,060	448,170	479,086	493,884	14,798	3.09%
	Expenses	187,000	187,000	187,000	187,000	0	0.00%
	APPROPRIATION TOTAL	633,060	635,170	666,086	680,884	14,798	2.22%
	Water & Sewer Ent. Fund offset	(189,194)	(189,918)	(195,791)	(202,706)	(6,915)	3.53%
	TAXATION TOTAL	443,866	445,252	470,295	478,178	7,883	1.68%
		0.29%	0.31%	5.62%	1.68%		
	Detail of Personnel Services:						
	Supervisor of Motor Equip. Repair	79,918	81,928	81,916	91,060	9,144	11.16%
	Working Foreman Motor Equip. Repair	63,642	63,642	70,936	70,939	3	0.00%
	Motor Equipment Repairman (4)	247,304	247,304	270,738	275,732	4,994	1.84%
	BASE SALARY + STEPS	390,864	392,874	423,590	437,731	14,141	3.34%
	Longevity	6,496	6,596	6,796	7,453	657	9.67%
	Overtime & out-of-grade pay	46,075	46,075	46,075	46,075	0	0.00%
	Clothing allowance	2,625	2,625	2,625	2,625	0	0.00%
	TOTAL PERSONNEL SERVICES	446,060	448,170	479,086	493,884	14,798	3.09%
STREET LIGHTING	g. Street lighting, traffic signals						
	Street lighting - maintenance	35,000	35,000	35,000	40,000	5,000	14.29%
	Street lighting - energy	80,000	80,000	100,000	110,000	10,000	10.00%
	Traffic signals - maintenance	90,000	90,000	90,000	90,000	0	0.00%
	Traffic signals - energy	25,000	25,000	25,000	25,000	0	0.00%
	TAXATION TOTAL	230,000	230,000	250,000	265,000	15,000	6.00%
		0.00%	0.00%	8.70%	6.00%		

APPENDIX B
Fiscal Year 2025 Budgets

18	Facilities	2022	2023	2024	2025	\$ change	% change
	Personnel Services	496,263	489,151	517,601	517,442	(159)	-0.03%
	Expenses	425,044	484,044	706,460	797,460	91,000	12.88%
	APPROPRIATION TOTAL	921,307	973,195	1,224,061	1,314,902	90,841	7.42%
	School offset	(108,458)	(104,761)	(104,703)	(105,751)	(1,048)	1.00%
	TAXATION TOTAL	812,849	868,434	1,119,358	1,209,151	89,793	8.02%
		0.51%	6.84%	28.89%	8.02%		
	Detail of Personnel Services:						
	Director of Facilities	141,000	141,000	136,640	139,373	2,733	2.00%
	Building Craftsman	63,642	63,642	70,936	70,939	3	0.00%
	Sr. Building Custodian	54,204	54,204	60,591	60,595	4	0.01%
	Administrative Assistant	74,616	69,022	72,266	69,396	(2,870)	-3.97%
	Custodian	54,204	54,204	60,591	60,595	4	0.01%
	Sr. Building Custodian (.88)	42,898	42,258	50,296	50,299	3	0.01%
	Saturday Custodian (.23)	12,467	12,389	13,849	13,850	1	0.01%
	BASE SALARY + STEPS	443,031	436,719	465,169	465,047	(122)	-0.03%
	Overtime	43,556	43,556	43,556	43,556	0	0.00%
	Clothing allowance	1,450	1,450	1,450	1,450		
	Auto allowance	4,826	4,826	4,826	4,826		
	Longevity	3,400	2,600	2,600	2,563	(37)	-1.42%
	TOTAL PERSONNEL SERVICES	496,263	489,151	517,601	517,442	(159)	-0.03%

19	Police Services	2022	2023	2024	2025	\$ change	% change
	Personnel Services	8,053,973	8,160,655	8,414,950	8,813,221	398,271	4.73%
	Expenses *	754,050	726,050	761,050	761,050	0	0.00%
	APPROPRIATION TOTAL	8,808,023	8,886,705	9,176,000	9,574,271	398,271	4.34%
	Parking fund offset	(67,384)	(67,384)	(79,250)	(79,250)	0	
	TAXATION TOTAL	8,740,639	8,819,321	9,096,750	9,495,021	398,271	4.38%
		3.42%	0.90%	3.15%	4.38%		
	Detail of Personnel Services						
	Police Chief	184,900	184,900	202,348	206,395	4,047	2.00%
	Captains (3)	398,139	396,876	398,139	398,139	0	0.00%
	Lieutenants (6)	714,304	712,558	725,907	727,101	1,194	0.16%
	Sergeants (9)	875,631	849,342	875,549	850,431	(25,118)	-2.87%
	Patrol Officers (49) *	3,650,534	3,788,750	3,863,005	4,266,018	403,013	10.43%
	Parking Control Officers (2.8,2.8,3,3)	132,978	132,978	157,200	157,200	0	0.00%
	Administrative Assistant	67,099	69,017	69,017	75,046	6,029	8.74%
	Principal Clerk	55,010	55,010	59,101	59,101	0	0.00%
	Senior Clerk (.69)	30,439	30,439	27,304	27,794	490	1.79%
	Special Projects Clerk	55,010	55,010	59,101	59,101	0	0.00%
	Detention Attendant (.6,.6,1,1)	31,612	31,612	58,772	58,772	0	0.00%
	Animal Control Officer	53,415	63,173	67,721	72,064	4,343	6.41%
	Social Workers (1,.75,.75,.75)	60,512	47,086	52,880	50,980	(1,900)	-3.59%
	Communications Supervisor	74,978	75,728	75,728	85,431	9,703	12.81%
	Dispatchers (9)	506,797	512,435	558,032	555,078	(2,955)	-0.53%
	SALARIES AND OTHER BENEFITS	6,891,358	7,004,914	7,249,804	7,648,649	398,845	5.50%
	Longevity	176,900	170,026	179,431	178,857	(574)	-0.32%
	Overtime	659,167	659,167	659,167	659,167	0	0.00%
	Minuteman Bikeway Patrol	21,018	21,018	21,018	21,018	0	0.00%
	Holiday pay	222,503	222,503	222,503	222,503	0	0.00%
	School Credits	5,100	5,100	5,100	5,100	0	0.00%
	Court Time	37,142	37,142	37,142	37,142	0	0.00%
	Differential & out-of-grade pay	3,382	3,382	3,382	3,382	0	0.00%
	Accreditation stipend	7,344	7,344	7,344	7,344	0	0.00%
	Emergency dispatch stipend	2,809	2,809	2,809	2,809	0	0.00%
	Stipends	23,650	23,650	23,650	23,650	0	0.00%
	Clothing allowance	3,600	3,600	3,600	3,600	0	0.00%
	TOTAL PERSONNEL SERVICES	8,053,973	8,160,655	8,414,950	8,813,221	398,271	4.73%

* FY 2025 includes settlement of Patrol Officers contract

APPENDIX B
Fiscal Year 2025 Budgets

20 Fire Services	2022	2023	2024	2025	\$ change	% change
Personnel Services	7,517,039	7,530,039	8,322,882	8,370,685	47,803	0.57%
Expenses	437,400	427,400	429,900	429,900	0	0.00%
APPROPRIATION TOTAL	7,954,439	7,957,439	8,752,782	8,800,585	47,803	0.55%
Ambulance Revolving Fund offset *	(211,296)	(213,234)	(100,000)	(25,000)	75,000	
TAXATION TOTAL	7,743,143	7,744,205	8,652,782	8,775,585	122,803	1.42%
	-0.15%	0.01%	11.73%	1.42%		
Detail of Personnel Services						
Fire Chief	153,151	160,229	168,778	172,992	4,214	2.50%
Chief Officer (5)	540,840	540,840	599,448	599,448	0	0.00%
Captain (7)	655,166	655,166	725,516	726,847	1,331	0.18%
Lieutenant (15)	1,218,626	1,218,626	1,335,877	1,337,996	2,119	0.16%
Firefighter (50)	3,331,423	3,331,423	3,655,899	3,682,808	26,909	0.74%
Office Manager	69,026	69,026	76,672	76,672	0	0.00%
Emergency Management Stipend	6,000	6,000	6,000	6,000	0	0.00%
Master Mechanic	82,715	84,795	84,783	82,738	(2,045)	-2.41%
Motor Equipment Repairman	61,826	61,826	68,929	68,918	(11)	-0.02%
BASE SALARY + STEPS	6,118,773	6,127,931	6,721,902	6,754,419	32,517	0.48%
Longevity	148,469	153,230	180,396	181,079	683	0.38%
Overtime	478,491	473,781	473,781	473,781	0	0.00%
Holiday pay	186,858	186,858	186,858	186,858	0	0.00%
Vacation, personal time, double time	123,537	123,537	123,537	123,537	0	0.00%
School Credits	191,698	194,416	226,618	242,204	15,586	6.88%
EMT /Defibrillator Pay	234,263	234,386	373,890	373,957	67	0.02%
Stipends	25,450	26,400	25,100	24,050	(1,050)	-4.18%
Tool allowance			1,300	1,300		
Captains working as Chief Officers	9,500	9,500	9,500	9,500	0	0.00%
TOTAL PERSONNEL SERVICES	7,517,039	7,530,039	8,322,882	8,370,685	47,803	0.57%
<i>* Reduction in Ambulance Revolving Fund offset due to new payment terms with Armstrong Ambulance for ALS service</i>						

21 Inspections	2022	2023	2024	2025	\$ change	% change
Personnel Services	527,414	483,872	511,882	523,921	12,039	2.35%
Expenses	15,200	15,200	15,200	15,200	0	0.00%
TAXATION TOTAL	542,614	499,072	527,082	539,121	12,039	2.28%
	1.57%	-8.02%	5.61%	2.28%		
Detail of Personnel Services:						
Director of Inspectional Services	140,750	106,466	119,234	119,233	(1)	0.00%
Wire Inspector	81,093	81,904	81,904	89,059	7,155	8.74%
Plumbing & Gas Inspector	81,093	73,342	76,092	84,289	8,197	10.77%
Building Inspector (1.5)	119,801	117,666	118,402	128,746	10,344	8.74%
Zoning Assistant	52,687	52,687	58,772	44,752	(14,020)	-23.85%
Record Keeper	31,720	37,562	42,889	44,481	1,592	
BASE SALARY + STEPS	507,144	469,627	497,293	510,560	13,267	2.67%
Longevity	11,220	3,195	3,539	2,311	(1,228)	-34.70%
Stipends and clothing allowance	1,050	1,050	1,050	1,050	0	0.00%
Temporary workers	4,000	6,000	6,000	6,000	0	0.00%
Overtime	4,000	4,000	4,000	4,000	0	0.00%
TOTAL PERSONNEL SERVICES	527,414	483,872	511,882	523,921	12,039	2.35%

22 Education	2022	2023	2024	2025	\$ change	% change
a. Instructional Service Programs	45,739,830	48,642,028	51,614,879	54,068,804	2,453,925	4.75%
b. Special Education & Pupil Services	16,224,447	17,211,483	17,668,225	20,317,430	2,649,205	14.99%
c. Instructional Support Programs	2,126,580	3,570,185	2,940,420	3,389,413	448,993	15.27%
d. Management Services	3,573,168	2,481,776	3,735,218	3,760,318	25,100	0.67%
e. Operation / Maintenance Programs	7,044,364	7,938,338	8,704,646	9,258,078	553,432	6.36%
f. Student Out of Dist Tuition & Trans	5,396,245	4,604,060	4,283,946	4,475,734	191,788	4.48%
g. Budget Contingency **				1,251,471	1,251,471	
TAXATION TOTAL *	80,104,634	84,447,869	88,947,334	96,521,248	7,573,914	8.52%
	6.00%	5.42%	5.33%	8.52%		
<i>* These appropriations do not include other funds, such as grants, which go directly to the schools without appropriation.</i>						
<i>** Amount (net of other pending budget changes) reserved for current negotiations with union personnel.</i>						

APPENDIX B
Fiscal Year 2025 Budgets

23 Libraries	2022	2023	2024	2025	\$ change	% change
Personnel Services	2,130,989	2,141,051	2,238,758	2,304,999	66,241	2.96%
Expenses	538,880	517,880	539,880	547,380	7,500	1.39%
APPROPRIATION TOTAL	2,669,869	2,658,931	2,778,638	2,852,379	73,741	2.65%
Fox Offset (Fox & Robin Shop)	(25,200)	(25,200)	(25,200)	(30,000)	(4,800)	19.05%
TAXATION TOTAL	2,644,669	2,633,731	2,753,438	2,822,379	68,941	2.50%
	3.22%	-0.41%	4.55%	2.50%		
Detail of Personnel Services:						
Library Director	128,845	132,748	110,767	114,924	4,157	3.75%
Asisstant Director	83,495	86,626	91,454	88,147	(3,307)	-3.62%
Head of Children's Services	82,518	82,518	87,116	87,116	0	0.00%
Head of Technical Services	75,146	75,146	81,698	81,698	0	0.00%
Head of Circulation	63,173	63,236	70,292	80,885	10,593	15.07%
Branch Librarian/Technical Librarian (2,2.5,2.5,2.5)	203,634	206,405	222,091	210,593	(11,498)	-5.18%
Adult Service Librarians (5.2,4.7,5.7,5)	331,699	317,330	333,182	351,976	18,794	5.64%
Children's Librarian (4.11,4.11,4.11,4.4)	258,751	258,210	276,618	292,035	15,417	5.57%
Senior Library Ass'ts (9.6)	504,742	505,539	538,947	544,209	5,262	0.98%
Library Assistants & Intern (3.3,3.6,3.6,4.11)	148,556	147,340	154,726	176,273	21,547	13.93%
Office Manager	59,058	69,026	73,901	76,672	2,771	3.75%
Pages (PT)	107,393	113,198	113,198	113,198	0	0.00%
BASE SALARY + STEPS	2,047,010	2,057,322	2,153,990	2,217,726	63,736	2.96%
Overtime	60,000	60,000	60,000	60,000	0	0.00%
Night Time Differential	1,142	1,142	1,142	1,142	0	0.00%
Longevity	17,762	17,512	18,551	21,056	2,505	13.50%
Stipends and clothing allowance	5,075	5,075	5,075	5,075	0	0.00%
TOTAL PERSONNEL SERVICES	2,130,989	2,141,051	2,238,758	2,304,999	66,241	2.96%

APPENDIX B
Fiscal Year 2025 Budgets

24	Health & Human Services	2022	2023	2024	2025	\$ change	% change
A D M I N	All Health and Human Services						
	Personnel Services	1,299,645	1,482,784	1,526,474	1,496,016	(30,458)	-2.00%
	Expenses	544,968	550,448	435,178	436,216	1,038	0.24%
	APPROPRIATION TOTAL	1,844,613	2,033,232	1,961,652	1,932,232	(29,420)	-1.50%
	Total offsets (see below)	(174,191)	(360,984)	(327,528)	(261,040)	66,488	
	TAXATION TOTAL	1,670,422	1,672,248	1,634,124	1,671,192	37,068	2.27%
		8.11%	0.11%	-2.28%	2.27%		
	a. Health and Human Services Administration						
	Personnel Services	742,757	785,115	755,031	671,263	(83,768)	-11.09%
	Expenses *	190,900	196,380	139,610	140,648	1,038	0.74%
V E T E R A N S	APPROPRIATION TOTAL	933,657	981,495	894,641	811,911	(82,730)	-9.25%
	Medical Reserve Corp	(26,470)	0	0	0		
	ARPA, Public Health		(190,915)	(130,152)	(55,967)		
	Board of Health Fees Revolving Fund	(12,302)	0	0	0		
	Bureau of Substance Abuse	(20,176)	(19,738)	(19,192)	(20,278)		
	CARES Act funding	(63,692)	0	0	0		
	TAXATION TOTAL	811,017	770,842	745,297	735,666	(9,631)	-1.29%
		4.29%	-4.95%	-3.31%	-1.29%		
	Detail of Personnel Services:						
	Director of Health and Human Services	127,092	142,930	148,705	135,070	(13,635)	-9.17%
A D M I N	Public Health Director	91,637	107,484	112,282	116,450	4,168	3.71%
	Health Compliance Officer	80,703	81,914	85,679	85,679	0	0.00%
	Public Health Nurse (.8,1,1,1)	64,562	81,914	91,749	91,749	0	0.00%
	Health Compliance Inspector	77,973	65,837	71,520	68,953	(2,567)	-3.59%
	Program Coord. / Preventions Svcs Mgr	80,703	78,951	76,766	81,113	4,347	5.66%
	HHS Administrative Assistant	59,058	69,026	76,672	76,672	0	0.00%
	Health Comp Officer / Sealer & Weights	18,361					
	Public Health Nurse		73,347			0	
	Health Compliance Officer * (ARPA-funded)	64,864	67,295	74,185		(74,185)	-100.00%
	Health Compliance Officer *	62,520				0	
V E T E R A N S	BASE SALARY + STEPS	727,473	768,698	737,558	655,686	(81,872)	-11.10%
	Overtime	7,500	7,500	7,500	7,500	0	0.00%
	Longevity	6,484	7,617	8,248	6,352	(1,896)	-22.99%
	Stipends			425	425	0	0.00%
	Auto allowance	1,300	1,300	1,300	1,300	0	0.00%
	TOTAL PERSONNEL SERVICES	742,757	785,115	755,031	671,263	(83,768)	-11.09%
	* COVID-related positions						
	b. Veterans' Services						
	Personnel Services	75,728	76,485	76,485	82,344	5,859	7.66%
	Expenses	11,268	11,268	11,268	11,268	0	0.00%
V E T E R A N S	Veteran's aid & assistance *	240,000	240,000	240,000	240,000	0	0.00%
	TAXATION TOTAL	326,996	327,753	327,753	333,612	5,859	1.79%
		-14.17%	0.23%	0.00%	1.79%		
	Detail of Personnel Services:						
	Director of Veterans' Services	74,978	75,728	75,728	82,344	6,616	8.74%
	BASE SALARY + STEPS	74,978	75,728	75,728	82,344	6,616	8.74%
	Longevity	750	757	757	0	(757)	-100.00%
	TOTAL PERSONNEL SERVICES	75,728	76,485	76,485	82,344	5,859	7.66%
	* Approximately 75% of veterans's aid & assistance is reimbursed by state.						

APPENDIX B
Fiscal Year 2025 Budgets

C O U N C I L	c. Council on Aging						
	Personnel Services	379,599	433,990	474,330	511,439	37,109	7.82%
	Expenses *	64,800	64,800	5,300	5,300	0	0.00%
	APPROPRIATION TOTAL	444,399	498,790	479,630	516,739	37,109	7.74%
	Executive Office of Elder Affairs offset	(51,551)	(96,115)	(112,222)	(116,513)	(4,291)	
	TAXATION TOTAL	392,848	402,675	367,408	400,226	32,818	8.93%
		1.66%	2.50%	-8.76%	8.93%		
	Detail of Personnel Services:						
	Executive Director	80,964	84,838	88,021	99,302	11,281	12.82%
	Social Worker (2)	155,946	158,286	165,590	171,738	6,148	3.71%
O N G	Principal Clerk & Secretary	52,687	52,687	60,748	73,901	13,153	21.65%
	Nurse (.8,.86,.91,.91)	55,722	62,869	72,805	75,516	2,711	3.72%
	Receptionist (.5,.5,1.7,1.7) **	30,355	71,042	82,018	85,064	3,046	3.71%
	BASE SALARY + STEPS	375,674	429,722	469,182	505,521	36,339	7.75%
	Longevity	2,100	2,443	3,323	4,093	770	23.17%
	Stipends	425	425	425	425	0	0.00%
	Auto allowance	1,400	1,400	1,400	1,400		
	TOTAL PERSONNEL SERVICES	379,599	433,990	474,330	511,439	37,109	7.82%
	* Rent no longer included after FY 2023						
	** This amount is offset by \$64,609 of the Executive Office of Elder Affairs grant						
D I V E R S I T Y	d. Diversity, Equity & Inclusion (13-1-0)						
	Personnel Services	101,561	187,194	220,628	230,970	10,342	4.69%
	Expenses	38,000	38,000	39,000	39,000	0	0.00%
	APPROPRIATION TOTAL	139,561	225,194	259,628	269,970	10,342	3.98%
	ARPA Equity and Outreach offset		(54,216)	(65,962)	(68,282)		
	TAXATION TOTAL	139,561	170,978	193,666	201,688	8,022	4.14%
	Detail of Personnel Services:						
	Div., Eq. & Inc. Director	77,598	78,762	88,662	93,727	5,065	5.71%
	ADA Coordinator		54,216	66,004	68,461		
	Community Outreach Coordinaror (ARPA-funded)		54,216	65,962	68,282		
	Div., Eq. & Inc. Assistant	23,963				0	
	BASE SALARY + STEPS	101,561	187,194	220,628	230,470	9,842	
	Longevity				500		
	TOTAL PERSONNEL SERVICES				230,970		

25	Retirement	2022	2023	2024	2025	\$ change	% change
	a Contributory Pensions	14,041,972	14,846,687	15,676,279	16,555,650	879,371	5.61%
	b Non-Contributory Pensions *	19,367	0	0	0	0	
	APPROPRIATION TOTAL	14,061,339	14,846,687	15,676,279	16,555,650	879,371	5.61%
	Water & Sewer Ent. Fund offset	(1,425,766)	(1,478,854)	(1,542,544)	(1,560,954)	(18,410)	1.19%
	TAXATION TOTAL	12,635,573	13,367,833	14,133,735	14,994,696	860,961	6.09%
		5.99%	5.80%	5.73%	6.09%		
* The last recipient of a non-contributory pension passed away in 2022							

APPENDIX B
Fiscal Year 2025 Budgets

26 Insurance (15-0-1)	2022	2023	2024	2025	\$ change	% change
Total insurance costs (health + other - offsets)	20,212,725	21,772,313	22,077,822	23,241,930	1,164,108	5.27%
	7.18%	7.72%	1.40%	5.27%		
For FY 2025 , the Town Manager is hereby authorized to transfer funds within this budget.						
Group Insurance Commission *	18,046,412	19,321,552	19,546,768	20,905,086	1,358,318	6.95%
Medicare payroll tax	1,490,992	1,659,715	1,818,716	1,975,489	156,773	8.62%
Flexible Benefit Plan	38,880	38,880	38,880	52,000	13,120	33.74%
Medicare penalty	15,000	15,000	15,000	15,000	0	0.00%
Employee mitigation **		50,000	50,000	75,000	25,000	50.00%
Opt-out program	217,996	205,996	213,996	207,996	(6,000)	-2.80%
TOTAL GROUP HEALTH	19,809,280	21,291,143	21,683,360	23,230,571	1,528,211	7.05%
Recreation Enterprise Fund	(54,189)	(65,980)	(46,327)	(75,167)	(28,840)	62.25%
Ed Burns Arena Enterprise Fund	(28,240)	(32,117)	(35,936)	(40,411)	(4,475)	12.45%
Contributory Retirement	(45,238)	(48,665)	(68,203)	(50,802)	17,401	-25.51%
Water & Sewer Ent. Fund offset	(646,332)	(612,166)	(542,848)	(560,752)	(17,904)	3.30%
Arlington Community Education			(73,889)	(81,569)	(7,680)	10.39%
School Lunch Program			(97,228)	(115,487)	(18,259)	18.78%
After School Program				(224,334)	(224,334)	
Health Claims Trust Fund ***				(127,656)	(127,656)	
TOTAL OFFSETS	(773,999)	(758,928)	(864,431)	(1,276,178)	(33,818)	3.91%
NET GROUP HEALTH	19,035,281	20,532,215	20,818,929	21,954,393	1,135,464	5.45%
	7.26%	7.86%	1.40%	5.45%		
Group Life Insurance	95,069	99,823	99,823	99,823	0	0.00%
Officers' Liability Insurance	55,000	55,000	55,000	65,100	10,100	18.36%
Property Indemnity Insurance	358,000	375,900	394,695	413,238	18,543	4.70%
Unemployment Insurance	150,000	150,000	150,000	150,000	0	0.00%
Workers' Compensation Insurance	540,000	580,000	580,000	580,000	0	0.00%
TOTAL OTHER INSURANCE	1,198,069	1,260,723	1,279,518	1,308,161	28,643	2.24%
Municipal Building Trust Fund	(20,625)	(20,625)	(20,625)	(20,625)	0	0.00%
NET OTHER INSURANCE	1,177,444	1,240,098	1,258,893	1,287,536	28,643	2.28%
* All funds required to be paid for post employment benefits shall be transferred by the Comptroller, as needed, from this budget to the OPEB account established by Chapter 161 of the Acts of 2005 and Article 44 of the 2008 Annual Town Meeting for the purpose of paying OPEB costs from said fund.						
** Estimate of funds to help cover higher than expected "out of pocket" employee hospital expenses						
*** This is the final disbursement from the Health Claims Trust Fund						

27 Reserve Fund	2022*	2023*	2024*	2025*	\$ change	% change
Reserve Fund *	1,720,145	1,753,178	1,900,782	2,019,326	118,544	6.24%
School Reserve Fund **	1,094,055	0	0	0	0	
TAXATION TOTAL	2,814,200	1,753,178	1,900,782	2,019,326	118,544	6.24%
	80.78%	-37.70%	8.42%	6.24%		
* The Finance Committee recommends a policy of dedicating 1% of the non-exempt budget to the Reserve Fund.						
** The School Reserve Fund was created for FY 2022 in case of unexpected enrollment growth. It has not been funded in recent years.						

APPENDIX B
Fiscal Year 2025 Budgets

A Water & Sewer Enterprise Fund	2022	2023	2024	2025	\$ change	% change
EXPENSES						
Personnel services	2,485,141	2,554,878	2,696,219	2,852,093	155,874	5.78%
Expenses	1,022,555	1,072,555	1,122,555	1,122,555	0	0.00%
MWRA Assessment	15,227,173	15,232,669	15,260,957	15,377,926	116,969	0.77%
Indirect charges	766,866	767,850	783,970	815,824	31,854	4.06%
Capital and debt	1,611,595	1,775,586	2,040,572	2,082,926	42,354	2.08%
Capital outlay and water main rehab	394,000	379,500	330,000	255,000	(75,000)	-22.73%
Health insurance	646,332	612,166	542,848	560,752	17,904	3.30%
Retirement	1,425,766	1,478,994	1,542,545	1,560,955	18,410	1.19%
Workers compensation & unemployment	9,500	9,500	9,500	9,500	0	0.00%
TOTAL WATER & SEWER EXPENSES	23,588,928	23,883,698	24,329,165	24,637,529	308,364	1.27%
	2.75%	1.25%	1.87%	1.27%		
REVENUES						
User charges	21,372,698	23,193,698	23,959,165	24,267,529	308,364	1.29%
From general fund (debt shift) *	1,845,727	0	0	0	0	
Liens	200,462	200,000	200,000	200,000	0	0.00%
Interest & penalties	50,054	50,000	50,000	50,000	0	0.00%
Connection fees	119,987	120,000	120,000	120,000	0	0.00%
Use of retained earnings	0	320,000	0	0	0	
TOTAL WATER & SEWER REVENUES	23,588,928	23,883,698	24,329,165	24,637,529	308,364	1.27%
	2.75%	1.25%	1.87%	1.27%		
<i>* The debt shift to property taxes was eliminated in FY 2023</i>						
FUND INCREASE (DECREASE)	0	0	0	0		
(Deficit to be funded through General Fund)						
<u>Water Distribution Expenses</u>						
MWRA assessment	5,984,120	5,698,095	5,720,769	5,762,333	41,564	0.73%
Salaries and wages	1,270,247	1,347,176	1,403,309	1,517,755	114,446	8.16%
Health Insurance	323,166	306,083	271,424	280,376	8,952	3.30%
Retirement	712,883	739,497	771,273	780,478	9,205	1.19%
Workers compensation & unemployment	2,000	2,000	2,000	2,000	0	0.00%
Stipends, clothing and cleaning allowance	27,950	27,950	43,550	43,550	0	0.00%
Indirect costs	383,433	383,925	391,985	407,912	15,927	4.06%
Maintenance, training, supplies	448,955	448,955	448,955	448,955	0	0.00%
Water main rehabilitation	100,000	100,000	100,000	100,000	0	0.00%
Debt service	1,196,113	1,385,165	1,549,286	1,543,409	(5,877)	-0.38%
Capital outlay	194,000	179,500	130,000	55,000	(75,000)	-57.69%
TOTAL WATER DISTRIBUTION EXPENSES	10,642,867	10,618,346	10,832,551	10,941,768	109,217	1.01%
<u>Sewer Collection Expenses</u>						
MWRA assessment	9,243,053	9,534,574	9,540,188	9,615,593	75,405	0.79%
Salaries and wages	593,472	589,876	624,680	645,394	20,714	3.32%
Health Insurance	323,166	306,083	271,424	280,376	8,952	3.30%
Retirement	712,883	739,497	771,272	780,477	9,205	1.19%
Workers compensation & unemployment	7,500	7,500	7,500	7,500	0	0.00%
Indirect costs	383,433	383,925	391,985	407,912	15,927	4.06%
Collections expenses	130,000	130,000	130,000	130,000	0	0.00%
Sewer rehab	100,000	100,000	100,000	100,000	0	0.00%
Debt service	415,482	390,421	491,286	539,517	48,231	9.82%
TOTAL SEWER EXPENSES	11,908,989	12,181,876	12,328,335	12,506,769	178,434	1.45%
<u>Water & Sewer Properties Expenses</u>						
Salaries and wages	593,472	589,876	624,680	645,394	20,714	3.32%
Heating fuel and electricity	63,600	63,600	63,600	63,600	0	0.00%
Great Meadows expenses	4,000	4,000	4,000	4,000	0	0.00%
TOTAL WATER & SEWER PROP. EXPENSES	661,072	657,476	692,280	712,994	20,714	2.99%
<u>Storm Sewers Collection System</u>						
Maintenance	71,000	71,000	71,000	71,000	0	0.00%
Storm sewer rehabilitation	5,000	5,000	5,000	5,000	0	0.00%
Supplies	300,000	350,000	400,000	400,000	0	0.00%
TOTAL STORM SEWER EXPENSES	376,000	426,000	476,000	476,000	0	0.00%

APPENDIX B
Fiscal Year 2025 Budgets

B Recreation Enterprise Fund	2022	2023	2024	2025	\$ change	% change
EXPENSES						
Personnel Services	741,086	785,329	867,148	923,922	56,774	6.55%
Expenses	930,806	1,106,398	1,339,342	1,693,283	353,941	26.43%
Debt Service	49,000	0	15,000	15,000	0	0.00%
TOTAL EXPENSES	1,720,892	1,891,727	2,221,490	2,632,205	410,715	18.49%
	-11.03%	9.93%	17.43%	18.49%		
REVENUES						
User fees and charges	1,714,392	1,878,727	1,998,490	2,176,205	177,715	8.89%
Other state revenue	6,500	13,000	8,000	6,000	(2,000)	-25.00%
Use of retained earnings	0	0	215,000	450,000	235,000	109.30%
TOTAL REVENUES	1,720,892	1,891,727	2,221,490	2,632,205	410,715	18.49%
	-11.03%	9.93%	17.43%	18.49%		
FUND INCREASE (DECREASE)	0	0	0	0		
(Deficit to be funded through General Fund)						
<u>Personnel Services Detail</u>						
Director of Recreation (.8) *	101,674	103,199	107,368	107,368	0	0.00%
Recreation Facilities Supervisor	68,892	63,453	64,642	71,582	6,940	10.74%
Administrative Assistant (.5)	26,344	26,344	28,324	28,324	0	0.00%
Administrative Asst - Payroll (.8)	42,150	42,150	45,318	45,318	0	0.00%
Co-director KidCare	55,418	58,355	63,449	65,531	2,082	3.28%
Asst Afterschool (8,.8,1,0)	39,060	47,767	52,015		(52,015)	-100.00%
Co-director KidCare				65,531	65,531	
Preschool Director	55,418	58,355	63,449	63,449	0	0.00%
Off-hour Supervisor (.8) *			37,931	39,324		
Asst. Facilities Coordinator (.2)	10,490	10,883	12,126	12,681	555	4.58%
SUB-TOTAL	399,446	410,506	474,622	499,108	24,486	5.16%
Temporary staff	0	0	22,000	22,000	0	0.00%
Kids After School	106,000	109,180	109,180	140,000	30,820	28.23%
Summer program staff	169,600	184,913	173,980	150,000	(23,980)	-13.78%
Reservoir beach	63,600	77,990	83,980	110,000	26,020	30.98%
Stipends	850	850	850	850	0	0.00%
Longevity	1,590	1,390	2,036	1,464	(572)	-28.09%
Overtime		500	500	500	0	0.00%
TOTAL PERSONNEL SERVICES	741,086	785,329	867,148	923,922	56,774	6.55%
<u>Operating Expenses Detail</u>						
Office Supplies	3,000	3,000	3,000	5,000	2,000	66.67%
Electricity	55,700	85,000	85,000	85,000	0	0.00%
Vehicle maintenance	500	250	250	0	(250)	-100.00%
Travel allowance	1,500	1,500	1,500	1,500	0	0.00%
Health Insurance	56,156	64,883	46,327	74,534	28,207	60.89%
Mechanical maintenance	5,000	15,000	20,000	20,000	0	0.00%
Program and other expenses	857,950	936,765	1,188,036	1,507,249	319,213	26.87%
TOTAL OPERATING EXPENSES	979,806	1,106,398	1,339,342	1,693,283	353,941	26.43%
* Shared with Ed Burns Arena						

APPENDIX B
Fiscal Year 2025 Budgets

C	Ed Burns Arena Enterprise Fund	2022	2023	2024	2025	\$ change	% change
	EXPENSES						
	Personnel Services	268,845	279,395	289,082	299,687	10,605	3.67%
	Expenses	267,903	276,317	307,836	332,844	25,008	8.12%
	Debt Service	56,256	56,256	56,256	56,256	0	0.00%
	TOTAL EXPENSES	593,004	611,968	653,174	688,787	35,613	5.45%
		-1.76%	3.20%	6.73%	5.45%		
	REVENUES						
	Public Skating	59,000	59,000	74,100	98,007	23,907	32.26%
	Ice time	441,504	475,000	472,467	470,000	(2,467)	-0.52%
	Concession Stand	25,000	15,000	11,107	12,500	1,393	12.54%
	Capital & Miscellaneous	50,335	49,586	45,500	58,280	12,780	28.09%
	Use of retained earnings	17,165	13,382	50,000	50,000		
	TOTAL REVENUES	593,004	611,968	653,174	688,787	35,613	5.45%
		-4.41%	3.20%	6.73%	5.45%		
	FUND INCREASE (DECREASE)	0	0	0	0		
	(Deficit to be funded through General Fund)						
	<u>Personnel Services Detail</u>						
	Director of Recreation (.2) *	25,418	25,800	26,842	26,842	0	0.00%
	Rink Facility Supervisor	78,351	79,135	79,135	86,048	6,913	8.74%
	Administrative Assistant (.5)	26,344	26,344	28,324	28,324	0	0.00%
	Administrative Asst - Payroll (.2)	10,537	10,537	11,330	11,330	0	0.00%
	Off-hour Supervisor (.2) **			9,483	9,831		0.00%
	Asst. Facilities Coordinator (.8)	41,960	43,533	48,502	50,723	2,221	4.58%
	SUB-TOTAL	182,610	185,349	203,616	213,098	9,482	4.66%
	Temporary staff	78,000	85,020	74,340	75,000	660	0.89%
	Longevity	210	1,001	1,001	1,464	463	46.25%
	Stipends	525	525	525	525	0	0.00%
	Overtime	7,500	7,500	5,500	5,500	0	0.00%
	Auto allowance			4,100	4,100		
	TOTAL PERSONNEL SERVICES	268,845	279,395	289,082	299,687	10,605	3.67%
	<u>Operating Expenses Detail</u>						
	Office Supplies				1,000	1,000	
	Utilities (Electricity & Gas)	138,000	138,000	155,000	152,000	(3,000)	-1.94%
	Security	6,500	7,000	8,000	8,000	0	0.00%
	Marketing	1,500	1,500	1,500	1,500	0	0.00%
	Refrigeration contract	10,000	10,000	20,000	20,000	0	0.00%
	Health Insurance	28,753	29,667	35,936	39,444	3,508	9.76%
	Concession Stand	10,000	10,000	12,000	14,000	2,000	16.67%
	DCR Lease Payment	13,100	13,100	13,100	13,100	0	0.00%
	Equipment/Buildings/Grounds	46,500	50,000	50,000	70,000	20,000	40.00%
	Repairs and Maintenance	10,000	10,000	10,000	10,000	0	0.00%
	Otherwise Unclassified	3,550	7,050	2,300	3,800	1,500	65.22%
	TOTAL OPERATING EXPENSES	267,903	276,317	307,836	332,844	25,008	8.12%
	<i>* Shared with Recreation</i>						

APPENDIX B
Fiscal Year 2025 Budgets

D Council on Aging Trans. Enterprise Fund	2022	2023	2024	2025	\$ change	% change
EXPENSES						
Personnel Services	108,000	162,344	94,849	103,523	8,674	9.15%
Expenses	32,300	32,300	32,700	32,300	(400)	-1.22%
TOTAL EXPENSES	140,300	194,644	127,549	135,823	8,274	6.49%
Executive Office of Elder Affairs				(6,625)		
NET EXPENSES				129,199		
	0.25%	38.73%	-34.47%	6.49%		
REVENUES						
Dial-A-Ride-Taxi (DART)	8,500	8,500	1,000	1,000	0	0.00%
CDBG	31,540	85,000	30,000	30,000	0	0.00%
Vans	6,700	4,700	12,200	12,200	0	0.00%
Donations	31,000	0	0	0	0	
Use of Retained Earnings	12,560	46,444	34,349	35,999	1,650	4.80%
General fund subsidy	50,000	50,000	50,000	50,000	0	0.00%
TOTAL REVENUES	140,300	194,644	127,549	129,199	1,650	1.29%
	0.25%	38.73%	-34.47%	1.29%		
FUND INCREASE (DECREASE)	0	0	0	0		
<u>Personnel Services Detail</u>						
Info & Referral Specialist (.8,.8,.8,.91)	38,673	40,725	44,322	52,539	8,217	18.54%
Supervisor of Volunteers (0,.8,0,0) *		52,292				
On call van driver	69,327	69,327	50,527	50,527	0	0.00%
BASE SALARY	108,000	162,344	94,849	103,066	8,217	8.66%
Longevity	0	0	0	457	457	
TOTAL PERSONNEL SERVICES	108,000	162,344	94,849	103,523	8,674	9.15%
<i>* CDBG funded - shown in FY 2023, not in other years</i>						

APPENDIX B
Fiscal Year 2025 Budgets

E	Arlington Youth Counseling Ctr. Ent. Fund	2022	2023	2024	2025	\$ change	% change
	EXPENSES						
	Personnel Services	583,635	1,167,240	1,304,882	1,461,866	156,984	12.03%
	Expenses *	320,500	50,500	50,500	54,500	4,000	7.92%
	TOTAL EXPENSES	904,135	1,217,740	1,355,382	1,516,366	160,984	11.88%
		9.22%	34.69%	11.30%	11.88%		
	REVENUES						
	Client Fees & insurance reimbursements	490,000	695,740	905,382	1,023,461	118,079	13.04%
	School contracts	40,000	40,000	40,000	40,000	0	0.00%
	Other state revenue (earmark from MA DMH)	175,000	175,000	175,000	175,000	0	0.00%
	Intergovernmental (CDBG)	15,000	19,000	15,000	15,000	0	0.00%
	General fund subsidy	120,000	120,000	120,000	120,000	0	0.00%
	ARPA funds		100,000	100,000	99,809	(191)	-0.19%
	Use of retained earnings		68,000	0	0	0	
	Gifts & Donations	64,135			100,000	100,000	
	TOTAL REVENUES	904,135	1,217,740	1,355,382	1,573,270	217,888	16.08%
		9.22%	34.69%	11.30%	16.08%		
	FUND INCREASE (DECREASE)	0	0	0	56,904		
	<u>Personnel Services Detail</u>						
	Director of Youth Services	105,896	107,484	112,282	107,630	(4,652)	-4.14%
	Psychiatrist (1 PT, 2 PT) (Partially ARPA-funded)	99,180	123,500	54,325	54,325	0	0.00%
	Psychologist (.86)	71,652	76,843	83,336	83,336	0	0.00%
	Clinical Director (.8,.8,1,1)	86,451	87,748	91,749	95,155	3,406	3.71%
	Medical Record Clerk (.51)	27,028	27,433	28,776	25,792	(2,984)	-10.37%
	Asst. Clinical Director (.6,.6,.8,.8)	48,422	49,148	68,543	71,088	2,545	3.71%
	Admin Asst / Billing agent	65,545	69,026	73,901	73,901	0	0.00%
	Community Resource Specialist (.8,0,0,0)	61,251			0	0	
	Mental Health Clinicians (0,7.5,9.7,11.7)		512,236	691,701	850,432	158,731	22.95%
	Hourly Mental Health Clinicians (ARPA-funded)		95,000	80,000	80,000	0	0.00%
	Case Manager / Homeless Outreach (.25)	15,128	15,637	15,795	16,993	1,198	7.58%
	BASE SALARY	580,553	1,164,055	1,300,408	1,458,652	158,244	12.17%
	Longevity	2,657	2,760	4,049	2,789	(1,260)	-31.12%
	Stipends	425	425	425	425	0	0.00%
	TOTAL PERSONNEL SERVICES	583,635	1,167,240	1,304,882	1,461,866	156,984	12.03%
	<u>Operating Expenses Detail</u>						
	Administrative fees	40,000	40,000	40,000	44,000	4,000	10.00%
	Fee for service clinicians *	270,000			0	0	
	Professional licenses	500	500	500	500	0	0.00%
	Office Supplies	4,000	4,000	4,000	4,000	0	0.00%
	Unclassified	6,000	6,000	6,000	6,000	0	0.00%
	TOTAL OPERATING EXPENSES	320,500	50,500	50,500	54,500	4,000	7.92%
	<i>* Clinician salaries moved from Expenses to Personnel Services</i>						

APPENDIX C
Summary of Finance Committee Recommendations
Fiscal Year 2025

REVENUES

PROPERTY TAX DETAIL

FY 2024 levy limit (n/i override debt)	140,021,331
+2.5%	3,500,533
FY25 Override	7,000,000
Arlington High School	9,379,957
Dallin School	159,550
Gibbs School	1,784,100
Minuteman High School	1,830,191
Stratton School	488,775
Thompson School	710,325
Total excluded debt (schools)	14,352,898
New growth	850,000
Debt premium adjustment	(16,745)
TOTAL FY 2025 PROPERTY TAX	165,708,017

LOCAL RECEIPTS DETAIL

Motor vehicle excise	4,898,450
Other excise - hotel	350,000
Other excise - meals	425,000
Marijuana	309,000
Penalties & interest	370,000
Payments in lieu of taxes (PILOT)	18,000
Fees	875,000
Rentals	200,544
Schools Medicaid	200,000
Dept revenue - cemeteries	250,000
Other departmental revenue	225,000
Licenses and permits	1,725,000
Court fines	10,000
Investment income	400,000
TOTAL LOCAL RECEIPTS	10,255,994

LOCAL AID ("CHERRY SHEET") DETAIL (Governor's proposal)

RECEIPTS

Education

Chapter 70	18,884,039
Charter Tuition Assessment Reimbursement	79,555

Offset Receipts

School Lunch Assistance	0
School Choice Receiving Tuition	0

Total Education

18,963,594

General Government

Additional Assistance	0
Total unrestricted gen'l gov't (UGGA)	9,341,579
Annual Formula Local Aid	0
Veterans' Benefits	102,165
Exemptions: Vets, blind, Elderly, etc.	86,875

Offset Receipts

Public Libraries	108,800
------------------	---------

Total General Government 9,639,419

Total Estimated Receipts 28,603,013

ASSESSMENTS

Retired Employee's Health Insurance	0
Air Pollution Districts	20,095
Metropolitan Area Planning Council	27,097
RMV Non-Renewal Surcharge	13,700
Total Assess. & Charges	60,892

Transportation Authorities

MBTA	3,403,415
Boston Metro. Transit District	710
Total MBTA Assessment	3,404,125

Annual Charges Against Receipts

Special Education	14,015
-------------------	--------

Total Annual Charges 14,015

Tuition Assessments

School Choice Sending Tuition	146,154
Charter School Sending Tuition	417,560
Total Tuition Assessments	563,714

Total Estimated Charges 4,042,746

NET LOCAL AID 24,560,267

APPROPRIATIONS

BUDGETS (Article 39)

Town Manager

3 Town Manager	734,671
4 Human Resources	393,533
5 Information Technology	1,255,953
6 Comptroller	362,370
7 Treasurer-Collector	727,720
8 Postage	169,292
9 Board of Assessors	344,942

10 Legal	504,428
14 Planning & Community Development	655,539
15 Redevelopment Board	12,800
17 a. Public Works Administration	312,637
17 b. Engineering	185,057
17 c. Cemetery	273,479
17 d. Natural Resources (inc. field maintenance)	1,909,281
17 e. Sanitation/Highway Div. (inc. snow & ice)	7,714,724
17 f. Motor Equipment Repair	478,178
17 g. Street lighting, traffic signals	265,000
18 Facilities	1,209,151
19 Police Services	9,495,021
20 Fire Services	8,775,585
21 Inspections	539,121
23 Libraries	2,822,379
24 a. Health and Human Services Administration	735,666
24 b. Veterans' Services	333,612
24 c. Council on Aging	400,226
24 d. Diversity, Equity & Inclusion	201,688
Total Town Manager	40,812,053

Select Board

2 a. Administration and Licensing	266,520
2 c. Accounting and Auditing	78,000
13 Parking	57,102
16 Zoning Board of Appeals	76,723

Total Select Board 478,345

Town Clerk

11 Town Clerk	304,086
12 Board of Registrars	73,733

Total Town Clerk 377,819

Retirement

25 a Contributory Pensions	14,994,696
25 b Non-Contributory Pensions *	0
Total Pensions	14,994,696
26 Insurance (15-0-1)	23,241,930

Fixed Budgets

11 Elections & Town Meeting	278,704
27 Reserve Fund	2,019,326

Total Fixed Budgets 2,298,030

1 Finance Committee	11,848
22 Education	96,521,248

Total Budgets (Article 39) 178,735,969

WARRANT ARTICLES

TOTAL BUDGETS

39 Total Budgets 178,735,969

40 Capital Budget 23,969,035

OTHER WARRANT ARTICLES

37 Positions reclassification	11,886
38 Amendments to FY 2024 Budgets	0
45 Minuteman Regional School	8,562,229
46 Arlington Commission on Arts & Culture	35,000
46 Arlington Historical Commission	8,700
46 Commission on Disability	20,000
46 Envision Arlington	1,500
46 Historic District Commissions	6,000
46 Human Rights Commission (15-1-0)	7,500
46 LGBTQIA+ Rainbow Commission	4,000
46 Open Space Committee (13-0-1)	1,000
46 Scenic Byway (16-1-0)	5,000
46 Tourism & Econ. Development	4,275
46 Transportation Advisory	2,000
46 Zero Waste Arlington (Recycling)	3,000
47 250th Anniversary Celebration (15-0-1)	25,000
47 Flags on graves of veterans	4,500
47 Town Day	5,000
47 Veteran's, Mem., Patriot's Day Parades	5,667
48 Indemnification, medical costs (16-0-1)	15,161
48 Legal defense fund	0
49 Water bodies (Cons Comm)	85,000
51 Community Service Program (Harry Barber)	7,500
52 Pension Adjustment (15-0-1)	0
53 Stratton Safe Routes	0
54 Private Ways revolving fund	100,000
55 Public Library Construction (14-1-1)	75,000
57 Master Plan Update	0
59 Retiree health insurance (OPEB)	805,000
62 Long term stabilization fund	100,000
65 Collective Bargaining / Salary Reserve	0
TOTAL OTHER ARTICLES	9,899,918
TOTAL WARRANT ARTICLES	212,604,922

ENTERPRISE FUNDS

A. WATER & SEWER

Expenses	6,360,853
Capital	2,082,926
Assessment	15,377,926
Indirect charges	815,824
Total expenses	24,637,529
Total revenues	24,637,529
Net surplus (deficit)	0

B. RECREATION

Expenses	2,617,205
Capital	15,000
Total expenses	2,632,205
Total revenues	2,632,205
Net surplus (deficit)	0

C. ED BURNS ARENA

Expenses	632,531
Capital	56,256
Total expenses	688,787
Total revenues	688,787
Net surplus (deficit)	0

D. COUNCIL ON AGING TRANSPORTATION

Expenses	129,199
Total revenues	79,199
From general fund	50,000
Net surplus (deficit)	0

E. ARLINGTON YOUTH COUNCILING SVCS

Expenses	1,516,366
Total revenues	1,453,270
From general fund	120,000
Net surplus (deficit)	56,904

ENTERPRISE FUND SUMMARY

Budget	11,256,154
Capital	2,154,182
Assessment	15,377,926
Indirect charges	815,824
Total expenses	29,604,086
Total revenues	29,490,990
Total from general fund	170,000
Net surplus (deficit)	56,904

SUMMARY

SUMMARY OF 2025 REVENUES

Property Tax Levy	165,708,017
Local Aid Receipts	28,603,013
Local Receipts	10,255,994
Overlay Reserve Surplus (Art 61)	750,000
Fiscal Stability Fund (Article 64)	3,267,508
Health Claims Trust Fund	0
Use of Free Cash (Article 63)	8,941,936
TOTAL OF 2025 REVENUES	217,526,468

SUMMARY OF 2025 EXPENDITURES

Town Budgets (Article 39)	82,214,721
Education	96,521,248
Capital Budget	23,969,035
Other warrant articles	9,899,918
Youth Services subsidy	120,000
C of A Trans subsidy	50,000
MBTA assessment	3,404,125
Educ. & Library offset receipts	108,800
Charter/choice tuitions	563,714
Other state assessments	74,907
Reserve for court judgements	0
Snow & ice deficit	0
Overlay reserve (holdback)	600,000
Fiscal Stability Fund (Article 64)	0
TOTAL OF 2025 EXPENDITURES	217,526,468

2025 REVENUES LESS EXPENDITURES

0

APPENDIX D
Long Range Projection FY2024-FY2029

	FY 2024	FY 2025	Dollar Change	Percent Change	FY 2026	Dollar Change	FY 2027	Dollar Change	FY 2028	Dollar Change	FY 2029	Dollar Change
I. REVENUE												
A. State Aid	28,233,640	28,603,013	369,373	1.31%	28,885,269	282,256	29,170,348	285,079	29,458,277	287,929	29,749,085	290,808
American Rescue Plan Act	5,000,000	0	(5,000,000)	-100.00%	0	0	0	0	0	0	0	0
B. Local Receipts	9,855,994	10,255,994	400,000	4.06%	10,355,994	100,000	10,455,994	100,000	10,105,994	(350,000)	10,655,994	550,000
C. Free Cash	7,956,044	8,941,936	985,892	12.39%	5,704,870	(3,237,066)	5,704,870	0	5,704,870	0	5,704,870	0
D. Overlay Reserve Surplus	600,000	750,000	150,000	25.00%	200,000	(550,000)	200,000	0	200,000	0	200,000	0
E. Property Tax	153,851,908	165,708,017	11,856,109	7.71%	170,004,225	4,296,208	174,265,205	4,260,980	178,732,079	4,466,874	183,321,218	4,589,139
F. Override Stabilization Fund	588,575	3,267,508	2,678,933	455.16%	12,477,792	9,210,284	2,185,705	(10,292,087)	0	(2,185,705)	0	0
TOTAL REVENUES	206,086,161	217,526,468	11,440,307	5.55%	227,628,150	10,101,682	221,982,122	(5,646,028)	224,201,220	2,219,098	229,631,167	5,429,947
II. APPROPRIATIONS												
One Time COVID impact		0	0									
A. School Additions	600,000	3,100,000			1,700,000		600,000		300,000		0	
General Education Costs	57,312,461	61,351,257	3,438,796	6.00%	66,753,248	2,301,991	70,876,830	2,423,582	73,756,772	2,279,942	76,140,590	2,083,818
Special Education Costs	30,070,757	32,025,356	1,954,599	6.50%	34,107,004	2,081,648	36,323,959	2,216,955	38,685,016	2,361,057	41,199,542	2,514,526
Growth Factor	964,116	44,635	(919,481)	-95.37%	26,781	(17,854)	(214,248)	(241,029)	(490,985)	(276,737)	0	490,985
Net School Budget	88,947,334	96,521,248	7,573,914	8.52%	102,587,033	6,065,785	107,586,541	4,999,508	112,250,803	4,664,262	117,340,132	5,089,329
Minuteman Operating & Capital	7,112,915	6,732,038	(380,877)	-5.35%	6,967,659	235,621	7,211,527	243,868	7,463,930	252,403	7,725,168	261,238
Minuteman Exempt Capital	1,820,001	1,830,191	10,190	0.56%	1,830,191	0	1,830,191	0	1,830,191	0	1,830,191	0
Town Personnel Services	32,405,145	32,371,405	(33,740)	-0.10%	33,423,476	1,052,071	34,509,739	1,086,263	35,631,306	1,121,567	36,789,323	1,158,017
Town Expenses	12,222,308	12,697,346	475,038	3.89%	13,110,010	412,664	13,536,085	426,075	13,976,008	439,923	14,430,228	454,220
Town Additions		250,000										
Enterprise Fund/Other	3,257,455	3,218,686	(38,769)	-1.19%	3,323,293	104,607	3,431,300	108,007	3,542,817	111,517	3,657,959	115,142
Net Town Budget	41,369,998	41,850,065	480,067	1.16%	43,210,193	1,360,128	44,614,524	1,404,331	46,064,497	1,449,973	47,561,592	1,497,095
B. Capital budget												
Exempt Debt Service	12,028,956	12,522,707	493,751	4.10%	12,393,129	(129,578)	12,157,188	(235,941)	12,066,529	(90,659)	11,984,197	(82,332)
Non-Exempt Service	7,154,944	7,478,171	323,227	4.52%	7,913,301	435,130	7,970,289	56,988	8,042,402	72,112	8,149,576	107,174
Cash	3,918,856	4,952,417	1,033,561	26.37%	4,233,485	(718,932)	4,571,562	338,077	4,888,319	316,757	4,790,529	(97,790)
Offsets/Capital Carry Forward	(736,989)	(984,261)	(247,272)	33.55%	(255,756)	728,505	(238,810)	16,946	(192,768)	46,042	(191,065)	1,703
Total Capital	22,365,767	23,969,034	1,603,267	7.17%	24,284,159	315,125	24,460,229	176,070	24,804,482	344,252	24,733,237	(71,245)
C. Pensions	14,133,735	14,994,696	860,961	6.09%	15,819,404	824,708	16,689,471	870,067	17,607,392	917,921	18,575,799	968,407
D. Insurance	22,077,822	23,241,930	1,164,108	5.27%	24,707,931	1,466,001	25,955,399	1,247,468	27,200,537	1,245,138	28,560,216	1,359,679
E. State Assessments	4,078,955	4,151,546	72,591	1.78%	4,252,615	101,069	4,356,210	103,595	4,462,395	106,185	4,571,235	108,840
F. Overlay Reserve	615,000	600,000	(15,000)	-2.44%	600,000	0	600,000	0	600,000	0	600,000	0
G. Reserve Fund	1,900,782	2,019,326	118,544	6.24%	2,027,572	8,246	2,076,392	48,820	2,121,347	44,955	2,176,470	55,123
H. Court Judgments/Symmes	100,000	0	(100,000)	-100.00%	0	0	0	0	0	0	0	0
I. Warrant Articles	1,266,835	1,616,393	349,558	27.59%	1,341,393	(275,000)	1,391,393	50,000	1,341,393	(50,000)	1,391,393	50,000
J. Override Stabilization Fund	0	0	0		0	0	0	0	0	0	0	0
K. TOTAL APPROPRIATIONS	205,789,144	217,526,468	11,737,324	5.70%	227,628,150	10,101,682	236,771,878	9,143,728	245,746,967	8,975,089	255,065,433	9,318,466
L. NET REVENUES less APPROPRIATIONS	297,017	0			(0)		(14,789,756)		(21,545,747)		(25,434,266)	
FUND BALANCES												
Free Cash	17,883,872	11,409,740			11,409,740		11,409,740		11,409,740		11,409,740	
Stabilization Fund	4,165,933	4,349,252			4,536,237		4,726,961		4,921,501		5,119,931	
Override Stabilization Fund	17,931,005	14,663,497			2,185,705		0		0		0	
Municipal Bldg. Ins. Trust Fund	658,179	664,761			671,408		678,122		684,904		691,753	
TOTAL:	40,638,989	31,087,250			18,803,090		16,814,824		17,016,145		17,221,424	
% of General Fund Revenue	19.72%	14.29%			8.26%		7.57%		7.59%		7.50%	
5.05% 5.32% 5.28% 5.24% 5.23% 5.03%												
The plan does not include any projected revenues or expenditures from the Community Preservation Act												
Projected School Enrollment Growth FY 2025 - FY 2029												
	FY 2024**	FY 2025*			FY 2026*		FY 2027*		FY 2028*		FY 2029*	
Actual/Proj. Annual Growth	108	5			3		(24)		(55)		(68)	
	1,171											
** Actual Growth - FY23 50% PPC of \$14,601 = \$7,300 X EG												
* Projected Growth - FY2025 through FY 25% of Current DESE Per Pupil Cost of \$12,546 = Growth Factor of \$3,136.50 X Enrollment Growth												

At the time of the printing of this Report, no collective bargaining agreements have been reached; however, agreements could be reached before Town Meeting concludes. Even if agreements are not reached, the Finance Committee will recommend an appropriation in Article 65 to help fund the Salary Reserve account for future contracts. This will increase the recommended appropriation from the Override Stabilization Fund by the same amount, and will carry into the future years' forecasts.